



# CITY OF LODI COUNCIL COMMUNICATION

**AGENDA TITLE:** Continued Discussions Regarding Draft Fiscal Year 2004-05 Financial Plan and Budget

**MEETING DATE:** July 7, 2004

**PREPARED BY:** Deputy City Manager

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**RECOMMENDED ACTION:** That Council continue discussions regarding the Draft Fiscal Year 2004-05 Financial Plan and Budget.


**BACKGROUND INFORMATION:** Council is scheduled to complete budget discussions during the July 6, 2004 Shirtsleeve Session, however due to the Special Meeting scheduled for 7:00 a.m. on July 6, 2004 to discuss the CalPERS medical costs and options, there is a strong possibility that there will not be enough time to discuss the budget. Therefore, staff recommends that any budget topics not covered Tuesday morning be discussed during the Council meeting on Wednesday night.

Topics slated for discussion include the following:

1. Interfund Transfers
2. Personnel Staffing
3. Summary of Significant Expenditure Requests

Additionally the City Manager encourages Council Members to meet individually with him and staff to review any questions and clarifications regarding the Draft Budget prior to Budget adoption on July 21, 2004.

**FUNDING:** Not Applicable

  
Janet S. Keeter  
Deputy City Manager

JSK

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APPROVED:   
H. Dixon Flynn, City Manager

*Reviewed 7-7-04*

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**DRAFT**



**2004-05**

**2<sup>nd</sup> Year of Two Year**

**FINANCIAL PLAN AND BUDGET**

**CITY OF LODI  
CALIFORNIA**

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**Revised Draft**

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**Dated June 29, 2004**

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**2004-05  
FINANCIAL PLAN AND BUDGET**

*Larry Hansen, Mayor  
John Beckman, Mayor Pro Tempore  
Susan Hitchcock, Council Member  
Emily Howard, Council Member  
Keith Land, Council Member*

**H. Dixon Flynn, City Manager**

**Prepared by the Staff  
of the  
City of Lodi**

**CITY OF LODI, CALIFORNIA**

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**Revised Draft**

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**Dated June 29, 2004**

# Section A

## INTRODUCTION

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## **2004-05 FINANCIAL PLAN AND BUDGET**

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### **DIRECTORY OF OFFICIALS AND ADVISORY BODIES**

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#### **CITY COUNCIL**

*Larry Hansen, Mayor*

*John Beckman, Mayor Pro Tempore*

*Susan Hitchcock, City Council Member*

*Emily Howard, City Council Member*

*Keith Land, City Council Member*

#### **ADVISORY BODIES**

##### *Budget Committee*

Planning Commission

Library Board

Arts Commission

Youth Commission

##### *To advise City Council on Budget policies*

Site Plan and Architectural Review Committee

Recreation Commission

Senior Citizens' Commission

East Side Improvement Committee

#### **MANAGEMENT**

H. Dixon Flynn, City Manager

*Steve Schwabauer, Interim City Attorney*

Susan Blackston, City Clerk

Jerry Adams, Police Chief

*Tony Goehring, Interim Parks and Recreation Director*

Konradt Bartlam, Community Development Director

Janet S. Keeter, Deputy City Manager

*Tea Silvestre, Community Center Director*

*James Krueger, Finance Director*

Nancy Martinez, Library Services Director

Joanne Narloch, Human Resources Director

Mike Pretz, Fire Chief

Richard Prima, Public Works Director

Alan Vallow, Electric Utility Director

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## **REPORT PRODUCTION AND ANALYSIS**

### **Budget Review Team**

H. Dixon Flynn, City Manager  
Janet S. Keeter, Deputy City Manager  
Janet L. Hamilton, Management Analyst, Administration  
Joanne Narloch, Human Resources Director  
Maxine Cadwallader, Revenue Manager  
**James Krueger, Finance Director**  
Ruby Paiste, Accounting Manager  
Cory Wadlow, Senior Accountant

### **Departments**

Jerry Adams, Chief, Police  
Ann Areida-Hintz, Senior Services Coordinator, Community Center  
**Tony Goehring, Interim Parks & Recreation Director, Parks & Recreation**  
Konradt Bartlam, Community Dev. Director, Community Development  
Frank Beeler, Asst. Water/Wastewater Superintendent, Public Works  
Susan Bjork, Management Analyst, Parks and Recreation  
Susan Blackston, City Clerk, City Clerk's Office  
George Bradley, Street Superintendent, Public Works  
Dennis Callahan, Fleet and Facilities Manager, Public Works  
Kirk Evans, Senior Management Analyst, Human Resources  
Tiffani Fink, Transportation Manager, Public Works Transit  
Betsy Gandy, Management Analyst, Police  
Mel Grandi, Electric Service Manager, Electric Utility  
Del Kerlin, Wastewater Assistant Treatment Superintendent, Public Works  
Ronnie Kramer, Finance Technician, Finance  
Rob Lechner, Customer Programs Manager, Electric Utility  
Steve Mann, Information Systems Manager, Information Systems  
Nancy Martinez, Library Services Director, Library  
**Tyson Mordhorst, IS Programmer/Analyst, Finance**  
David Morimoto, Senior Planner, Community Development  
Peggy Nicolini, Legal Secretary, City Attorney's Office  
Verne Person, Fire Division Chief, Fire  
Mike Pretz, Fire Chief, Fire  
Richard Prima, Public Works Director, Public Works  
Boris Prokop, Manager, Rates and Resources, Electric Utility  
Gregory Ramirez, Administrative Secretary, Community Center  
**Steve Schwabauer, Interim City Attorney, City Attorney's Office**  
Jim Siemers, Building Inspector, Community Development  
**Tea Silvestre, Community Center Director,**  
Nancy Spinelli, Accounts Clerk, Finance  
Linda Tremble, Administrative Secretary, Electric Utility  
Alan Vallow, Electric Utility Director, Electric Utility

**Section B**  
**POLICIES AND OBJECTIVES**

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## 2004-05 FINANCIAL PLAN AND BUDGET

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### BUDGET POLICIES

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#### B. City Manager

The City Manager as the chief administrative officer, provides the City Council and staff with general direction in the development and formulation of the staff's budget recommendation. This includes: evaluating and assessing current and projected issues confronted by the City; determining the demand for services and facilities; identifying the concerns of the voters; assessing the current and projected financial condition of the City; and determining the final staff recommendation.

#### C. Finance Director/Treasurer

The Finance Director as the chief financial officer, is responsible for budget development and administration. This includes: developing and issuing the budget instructions and calendar; advising the City Manager on budget policies, including recommended annual target funding levels for fleet funds; reviewing budget requests to ensure they are complete and accurate; preparing the preliminary budget recommendation for review by the City Manager; and, publication of the approved budget.

#### D. Public Works Director

The Public Works Director is responsible for preparing the City's Capital Improvement Budget (CIB) and the City's Equipment Replacement Schedule (ERS). In this capacity, the Public Works Director works closely with the Electric Utility Director to prepare an integrated CIB and ERS in recognition of the unique responsibilities and scope of services offered by the Electric Department.

#### E. Department Directors

Department Directors are responsible for preparing their operating budget requests and capital budget requests in accordance with the City's budget instructions.

#### F. Fleet Committees

Fleet committees were established to serve the City Manager in all vehicle-related matters to include budgeting, acquisition, disposition, assignments, vehicle operations, maintenance and insurance.

#### G. Failure to Adopt Budget

If the City Council fails to adopt the budget by July 1 of each year, the City Council may elect one of the following courses of action until passage of a budget and the appropriation of funds: (1) Provide the City Manager with Continuing Resolution Authority to allow continued services at expenditure levels not greater than those levels approved in the prior year budget; or (2) Require staff to obtain prior approval for the expenditure (disbursement) of *materials and services in excess of \$5,000 per contract or purchase order*.

#### H. Public Record

*The budget document will be available on-line at the City's website located at [www.lodi.gov](http://www.lodi.gov). Hard copies will be available for public perusal at the Lodi Public Library, the Finance Department and the the Carnegie Forum during Council meetings.*

### GENERAL REVENUE MANAGEMENT

- A. The City will seek to maintain a diversified and stable revenue base to protect it from short-term fluctuations in any one revenue source.

## 2004-05 FINANCIAL PLAN AND BUDGET

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### BUDGET POLICIES

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- B. To emphasize and facilitate long-range planning, the City will project operating revenues for the succeeding five years.
- C. The City will make all current expenditures with current revenues, avoiding procedures that balance current budgets by accruing future revenues, rolling over short-term debt or borrowing reserves of one fund to another.

### RECREATION AND COMMUNITY CENTER FEES

- A. Recreation service cost recovery goals are addressed as an integral component of the City's annual comprehensive user fee analysis process. It is the City's goal that a minimum of 35% of the total cost of the City's recreation and 40% of the total cost of the City's community center programs should be recovered through fees and charges for recreation activities and the use of City facilities and equipment. In achieving these overall cost recovery goals, the following guidelines will be used:
  - 1. Cost recovery for activities directed to adults should be relatively high *if not at 100% of cost*.
  - 2. Cost recovery for activities for youth should be relatively low.

Although ability to pay may not be a concern for all youth and senior participants, these are desired program activities, and the cost of determining need may be greater than the cost of providing a uniform service fee structure to all participants. Further, there is a community-wide benefit to encourage high-levels of participation in youth recreation activities regardless of financial status.
  - 3. For cost recovery activities of less than 100%, there should be a differential in rates between residents and non-residents.
  - 4. These policy guidelines are sufficient in themselves in providing direction for setting the recreation and community center fees. Although these targets may be internally useful in administering recreation fees, the City's management should have as much flexibility as possible in setting specific activity fees as long as they meet the objectives and criteria provided above; however, the Recreation Department and Community Center will prepare and submit a summary of internal cost recovery targets to the City Manager for various activity categories at least annually.
- B. Charges will be assessed for use of rooms, pools, gymnasiums, ball fields, special use areas, and recreation equipment for activities not sponsored or co-sponsored by the City. Such charges will generally conform to the fee support categories listed above.
- C. The Recreation Department and Community Center may waive fees with the approval of the City Manager when it is determined that an undue hardship exists or when in the best interest of the City.

## **2004-05 FINANCIAL PLAN AND BUDGET**

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### **BUDGET POLICIES**

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#### **ENTERPRISE FUND FEES AND RATES**

- A. The City will set fees and rates at levels which fully cover the total direct and indirect costs; including operations, capital outlay and debt service, of the following enterprise programs: electrical, water, sewer, and transit.
- B. The City will annually review and adjust Enterprise Fund fees and rates as required to ensure that they remain appropriate and equitable; and to stem large rate increases.

#### **OTHER FEES AND RATES**

- A. **Ongoing Review**  
Fees and rates will be reviewed and updated on an on-going basis to ensure that they are correct and appropriate based on the changing needs of the community, i.e. economic concerns, social issues, public safety.
- B. **General Concepts Regarding the Use of Service Fees and Rates**  
The use of fees and rates should be subject to the following general concepts:
  - 1. Revenues normally will not exceed the reasonable cost of providing the service.
  - 2. Cost recovery goals should be based on the total cost of delivering the service, including direct costs, departmental administration costs, and organization-wide cost such as accounting, personnel, *data* processing, vehicle maintenance and insurance.
  - 3. The method of assessing and collecting fees should be as simple as possible in order to reduce the administrative cost of collection.
  - 4. Rate structures should be sensitive to the "market" for similar services as well as to smaller, infrequent users of the service and the influence rates and fees have on economic development.
  - 5. A unified approach should be used in determining cost recovery levels for various programs based on the factors discussed above.
- C. **Low Cost Recovery Services**  
Based on the criteria discussed above, the following types of services should have very low cost recovery goals. In selected circumstances, there may be specific activities within the broad scope of services provided that should have user charges associated with them; however, the primary source of funding for the operation as a whole should be general purpose revenues, not user fees.
  - 1. Maintaining and developing public facilities that are provided on a uniform, community wide basis such as streets, parks and general purpose buildings.
  - 2. Delivery of social service programs and economic development activities.

## **2004-05 FINANCIAL PLAN AND BUDGET**

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### **BUDGET POLICIES**

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#### **D. Comparability with Other Communities**

1. Fee surveys should never be the sole or primary criteria in setting City fees. There are many factors that affect how and why other communities have set their fees at their levels. For example:
  - a. What level of cost recovery is their fee intended to achieve compared with Lodi's cost recovery objectives?
  - b. What costs have been considered in computing the fees?
  - c. When was the last time that their fees were comprehensively evaluated?
  - d. What level of service do they provide compared with Lodi's service or performance standards?
  - e. Is their rate structure significantly different than Lodi's and what is it intended to achieve?
2. Surveys comparing the City's fees to other communities are useful background information in setting fees for several reasons:
  - a. They reflect the "market" for these fees and can assist in assessing the reasonableness of the City's fees.
  - b. If prudently analyzed, they can serve as a benchmark for how cost effective the City provides services.

These are difficult questions to address in fairly evaluating fees among different cities.

#### **REVENUE**

The Council recognizes that generally accepted accounting principles for local government discourage the "earmarking" of General Fund revenues, and accordingly, the practice of earmarking General Fund revenues for specific programs should be minimized. Approval of the following Revenue Distribution policies for **2004-05** does not prevent future Councils from directing General Fund resources to other funds and activities as necessary.

## 2004-05 FINANCIAL PLAN AND BUDGET

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### BUDGET POLICIES

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transportation programs - in conjunction with other State and Federal grants for this purpose, will be self-supporting from TDA revenues. As available, TDA funds will also be used for street maintenance projects.

#### D. Enterprise Fund Allocations to the General Fund

1. The goal of Proposition 4 is to limit growth in appropriations of both state and local government to changes in the cost of living and population in order to control spending levels. Proposition 4 further describes the difference between "tax proceeds" and fees. Tax proceeds are the revenue from regulatory licenses, user charges and user fees to the extent the revenue exceeds the cost of providing the regulation, product or service. (This includes transfers from an enterprise fund to the extent those funds exceeded the cost of providing the services).
2. As discussed above, the funds transferred from the City's enterprise funds to the City's General Fund are "In-Lieu of Taxes" to the extent they exceed the cost of services provided by general services (accounting, personnel, legal, insurance, etc.). These taxes will be levied based on prior year revenues as follows *with changes in future years to coincide with the water/wastewater rate increases approved in April 2004*:

	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
In-lieu of Tax - Electric	12%	12%	12%
In-lieu of Tax - Water	12%	9%	9%
In-lieu of Tax - <i>Wastewater</i>	<del>9%</del>	11%	9%

#### E. Special Revenue Allocations to the General Fund

12%

Revenues the City receives for specific services (i.e. vehicle tow charges) will not be designated for use by an individual department unless required by statute or approved by the City Council. When required by statute (i.e. asset seizure), these funds will be first allocated to the purchase of necessary and essential equipment and/or services prior to purchase with General Fund resources.

#### F. Grants and Donations

Council must approve applications for grants or acceptance of donations containing restrictions that may have an impact on the budget.

#### G. Use of Community Development Block Grant (CDBG) Funds

Each year, the U.S. Department of Housing and Urban Development (HUD) awards cities grants to carry out a number of community development activities in an effort to revitalize neighborhoods, foster economic development and improve community facilities and services. Lodi receives those grant funds in a formula-based allocation to use to address identified community development needs.



## 2004-05 FINANCIAL PLAN AND BUDGET

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### BUDGET POLICIES

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#### FUND BALANCE DESIGNATIONS AND RESERVES

- A. The City should maintain fund balances of at least 15%, (*if financially feasible within the constraints of available resources*) of operating expenditures in the General Fund as well as the Electric, *Wastewater*, and Water Funds. This is considered the minimum level necessary to maintain the City's credit worthiness and to adequately provide for:
1. Economic uncertainties, local disasters, and other financial hardships or downturns in the local economy.
  2. Contingencies for unforeseen operation or capital needs.
  3. Cash flow requirements.
- B. The City will establish and maintain an Equipment Fund to provide for the timely replacement of vehicles and capital equipment. This includes items with an individual replacement cost of \$3,000 or more. The minimum fund balance in the Equipment Fund should allow for annual fluctuations in expenditures while maintaining a level annual transfer and allow for emergency replacement purchases. The annual contribution to the Fund will generally be based on the annual "use allowance" which is determined based on the estimated life of the vehicle or equipment and its original purchase cost. Interest earnings and sales of surplus equipment as well as any related damage and insurance recoveries will be credited to the Equipment Fund.
- C. The Council may designate specific fund balance levels for future development of capital projects which it has determined to be in the best long-term interests of the City.
- D. In addition to the designations noted above, fund balance levels will be sufficient to meet funding requirements for projects approved in prior years which are carried forward into the new year; debt service reserve requirements; reserves for encumbrances; and other reserves or designations required by contractual obligations, state law, or generally accepted accounting principles.

#### INVESTMENTS

- A. Investments and cash management will be the responsibility of the City Finance Director/Treasurer or designee.
- B. The City's primary investment objective is to achieve a reasonable rate of return while minimizing the potential for capital losses arising from market changes or issuer default. Accordingly, the following factors will be considered in priority order in determining individual investment placements:
1. Safety
  2. Liquidity
  3. Yield

## 2004-05 FINANCIAL PLAN AND BUDGET

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### BUDGET POLICIES

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- C. Regular employees will be the core workforce and the preferred means to staff ongoing, year-round activities rather than independent contractors. The City will strive to provide fair compensation and benefit schedules for its authorized regular work force. Each regular employee will:
1. Fill an authorized regular position.
  2. Be assigned to an appropriate bargaining unit or representative group.
  3. Receive salary and benefits consistent with labor agreements or other compensation plans.
- D. To manage the growth of the regular workforce and overall staffing costs, the City will follow these procedures:
1. The City Council will authorize all regular positions except in the case of the Library which is governed by the Library Board.
  2. The Human Resources Department will coordinate the hiring of all employees and evaluate the reallocation of existing positions.
  3. All requests for additional regular positions will include an evaluation of:
    - a. The necessity, term, and expected results of the proposed position.
    - b. Staffing and material costs including salary, benefits, equipment, uniforms, clerical support, and facilities.
    - c. The ability of private industry to provide the proposed service.
    - d. Additional revenues or cost savings which may be realized.
  4. Periodically, and prior to any request for additional regular positions, programs will be evaluated to determine if they can be accomplished with fewer regular employees under a "productivity review".
- E. Temporary employees are employees other than regular employees, elected officials, and volunteers budgeted in hours. Temporary employees will augment regular City staffing only as limited term employees, seasonal employees, emergency, intermittent, contract employees, and interns. The City Manager will encourage the use of temporary employees to meet peak workload requirements, fill interim vacancies, and accomplish tasks where less than regular, year-round staffing is required.
- F. Contract employees will be defined as temporary employees with written contracts approved by the City Manager who may receive approved benefits depending on hourly requirements and the length of their contract. Contract employees will generally be used for medium-term (generally between six months and two years) projects, programs, or activities requiring specialized or augmented levels of staffing for a specific period of time. The services of contract employees will be discontinued upon completion of the assigned project, program or activity. Accordingly, contract employees will not be used for services that are anticipated to be delivered on an ongoing basis, *unless the City is experiencing economic uncertainties with the possibility of layoffs. Under such circumstances, the contract positions may be extended as necessary to keep in check the number of permanent positions.*

**Section C**  
**CHANGES IN FUND BALANCE**

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## 2004-2005 FINANCIAL PLAN AND SUMMARY

## CHANGES IN FUND BALANCE - GENERAL FUND

	2001-2002	2002-2003	2003-2004		2003-2004	2004-2005		2004-2005
	Actual	Actual	Adopted Budget	Changes	Revised Budget	Budget	Changes	Revised Budget
<b>Revenues</b>								
Tax Revenues	19,447,199	20,213,654	21,160,890		21,160,890	21,950,230	1,881,695	23,831,925
Licenses and Permits	1,464,450	1,669,402	1,555,905		1,555,905	1,586,115		1,586,115
Fines and Forfeitures	743,058	746,857	811,090		811,090	763,945		763,945
Investment/Property Revenues	500,058	217,171	776,260	(444,380)	331,880	776,260	(444,380)	331,880
Intergovernmental Revenues	4,291,718	4,059,062	4,145,331		4,145,331	4,056,961	(69,000)	3,987,961
Service Charges	1,738,806	1,867,525	1,814,930	(148,600)	1,666,330	2,352,060	(387,640)	1,964,420
Other Revenue	138,294	129,858	119,250		119,250	121,235		121,235
<b>Total Revenue</b>	<b>28,323,583</b>	<b>28,903,529</b>	<b>30,383,656</b>	<b>(592,980)</b>	<b>29,790,676</b>	<b>31,606,806</b>	<b>980,675</b>	<b>32,587,481</b>
<b>Expenditures</b>								
Operating Programs								
Public Safety	13,132,941	13,530,180	15,229,994	(360,285)	14,869,709	16,866,399	(678,918)	16,187,481
Transportation	1,817,284	1,998,381	2,072,270	(521)	2,071,749	2,158,690	(31,288)	2,127,402
Leisure, Cultural and Social Services	4,082,832	4,397,605	4,670,221	(198,459)	4,471,762	4,794,851	(332,863)	4,461,988
Community and Economic Development	3,152,561	3,190,093	3,289,410	(318,976)	2,970,434	3,557,270	(406,055)	3,151,215
General Government	7,788,217	8,701,782	8,975,052	(340,238)	8,634,814	9,476,549	(914,408)	8,562,141
<b>Total Operating Programs</b>	<b>29,973,835</b>	<b>31,818,041</b>	<b>34,236,947</b>	<b>(1,218,479)</b>	<b>33,018,468</b>	<b>36,853,759</b>	<b>(2,363,532)</b>	<b>34,490,227</b>
Bulk Power Purchase								
Other Purchases								
Capital Projects								
Debt Service								
<b>Total Expenditures</b>	<b>29,973,835</b>	<b>31,818,041</b>	<b>34,236,947</b>	<b>(1,218,479)</b>	<b>33,018,468</b>	<b>36,853,759</b>	<b>(2,363,532)</b>	<b>34,490,227</b>
<b>Revenues/Expenditures (Over/Under)</b>	<b>(1,650,252)</b>	<b>(2,914,512)</b>	<b>(3,853,291)</b>	<b>625,499</b>	<b>(3,227,792)</b>	<b>(5,246,953)</b>	<b>3,344,207</b>	<b>(1,902,746)</b>
<b>Other Sources (Uses)</b>								
Operating Transfers In	4,897,694	6,963,138	6,375,464	1,116,000	7,491,464	6,380,199	2,202,028	8,582,227
Operating Transfers Out	(4,288,392)	(5,842,729)	(4,490,867)	(470,525)	(4,961,392)	(4,490,867)	(828,662)	(5,319,529)
Other Sources (Uses)		300,000	2,530,001	(1,154,413)	1,375,588	2,701,404	(1,027,267)	1,674,137
<b>Total Other Sources (Uses)</b>	<b>609,302</b>	<b>1,420,409</b>	<b>4,414,599</b>	<b>(508,938)</b>	<b>3,905,661</b>	<b>4,590,737</b>	<b>346,099</b>	<b>4,936,836</b>
<b>Fund Balance Beginning of the Year</b>	<b>3,629,228</b>	<b>2,588,278</b>	<b>2,642,505</b>	<b>(1,548,471)</b>	<b>1,094,034</b>	<b>3,203,813</b>	<b>(1,431,910)</b>	<b>1,771,903</b>
Adjustment to Fund Balance								
<b>Fund Balance End of the Year</b>								
Reserved for Debt Service								
Designated Reserve								
Unreserved	2,588,278	1,094,175	3,203,813	(1,431,910)	1,771,903	2,547,596	2,258,396	4,805,992
<b>Total Fund Balance</b>	<b>2,588,278</b>	<b>1,094,175</b>	<b>3,203,813</b>	<b>(1,431,910)</b>	<b>1,771,903</b>	<b>2,547,596</b>	<b>2,258,396</b>	<b>4,805,992</b>
	8.64%	3.44%	9.36%		5.37%	6.91%		13.93%

2004-2005 FINANCIAL PLAN AND SUMMARY

• CHANGES IN FUND BALANCE - LIBRARY FUND

	2001-2002	2002-2003	2003-2004		2003-2004	2004-2005		2004-2005
	Actual	Actual	Adopted Budget	Changes	Revised Budget	Adopted Budget	Changes	Revised Budget
<b>Revenues</b>								
Tax Revenues	1,128,134	1,238,288	1,284,845		1,284,845	1,374,785	(45,120)	1,329,665
Fines and Forfeitures	63,154	56,238	59,000		59,000	59,000		59,000
Investment/Property Revenues	15,847	4,313						
Intergovernmental Revenues	223,557	160,329	107,500		107,500	91,000		91,000
Other Revenue	76,032	28,279	4,030		4,030	4,030		4,030
<b>Total Revenue</b>	<u>1,506,724</u>	<u>1,487,447</u>	<u>1,455,375</u>		<u>1,455,375</u>	<u>1,528,815</u>	<u>(45,120)</u>	<u>1,483,695</u>
<b>Expenditures</b>								
Operating Programs								
Public Safety								
Public Utilities								
Transportation								
Leisure, Cultural and Social Services	1,157,664	1,166,686	1,258,085	(9,200)	1,248,885	1,300,485	(32,911)	1,267,574
Community and Economic Development								
General Government								
<b>Total Operating Programs</b>	<u>1,157,664</u>	<u>1,166,686</u>	<u>1,258,085</u>	<u>(9,200)</u>	<u>1,248,885</u>	<u>1,300,485</u>	<u>(32,911)</u>	<u>1,267,574</u>
Bulk Power Purchase								
Other Purchases								
Capital Projects	144,906	83,665						
Debt Service								
<b>Total Expenditures</b>	<u>1,302,570</u>	<u>1,250,351</u>	<u>1,258,085</u>	<u>(9,200)</u>	<u>1,248,885</u>	<u>1,300,485</u>	<u>(32,911)</u>	<u>1,267,574</u>
<b>Revenues/Expenditures (Over/Under)</b>	<u>204,154</u>	<u>237,096</u>	<u>197,290</u>	<u>9,200</u>	<u>206,490</u>	<u>228,330</u>	<u>(12,209)</u>	<u>216,121</u>
<b>Other Sources (Uses)</b>								
Operating Transfers In	2,715							
Operating Transfers Out	(119,712)	(129,634)	(173,915)		(173,915)	(173,915)		(173,915)
Other Sources (Uses)								
<b>Total Other Sources (Uses)</b>	<u>(116,997)</u>	<u>(129,634)</u>	<u>(173,915)</u>		<u>(173,915)</u>	<u>(173,915)</u>		<u>(173,915)</u>
<b>Fund Balance Beginning of the Year</b>	440,087	527,244	634,706		634,706	658,081	9,200	667,281
<b>Fund Balance End of the Year</b>								
Reserved for Debt Service								
Designated Reserve								
Unreserved	527,244	634,706	658,081	9,200	667,281	712,497	(3,009)	709,487
<b>Total Fund Balance</b>	<u>527,244</u>	<u>634,706</u>	<u>658,081</u>	<u>9,200</u>	<u>667,281</u>	<u>712,497</u>	<u>(3,009)</u>	<u>709,487</u>

## 2004-2005 FINANCIAL PLAN AND SUMMARY

## CHANGES IN FUND BALANCE - CAPITAL OUTLAY FUND

	2001-2002	2002-2003	2003-2004		2003-2004 Revised Budget	2004-2005 Budget	Changes	2004-2005 Revised Budget
	Actual	Actual	Budget	Changes	Budget	Budget	Changes	Budget
<b>Revenues</b>								
Tax Revenues	1,692,200	1,857,432	1,927,265		1,927,265	2,062,175	(2,062,175)	
Licenses and Permits								
Fines and Forfeitures								
Investment/Property Revenues	607,424	520,585	24,540		24,540	24,540		24,540
Intergovernmental Revenues	4,256,053	24,840	1,115,430		1,115,430	1,250,000		1,250,000
Service Charges	807,994	2,286,281	2,408,360		2,408,360	2,099,340		2,099,340
Other Revenue	1,055,731	215,080	150,000		150,000	150,000		150,000
<b>Total Revenue</b>	<b>8,419,402</b>	<b>4,904,218</b>	<b>5,625,595</b>		<b>5,625,595</b>	<b>5,586,055</b>	<b>(2,062,175)</b>	<b>3,523,880</b>
<b>Expenditures</b>								
Operating Programs								
Public Safety								
Public Utilities								
Transportation								
Leisure, Cultural and Social Services		39,494						
Community and Economic Development								
General Government								
<b>Total Operating Programs</b>		<b>39,494</b>						
Bulk Power Purchase								
Other Purchases								
Capital Projects	5,271,183	9,367,650	8,792,484	(1,430,088)	7,362,396	1,919,550		1,919,550
Debt Service								
<b>Total Expenditures</b>	<b>5,271,183</b>	<b>9,407,144</b>	<b>8,792,484</b>	<b>(1,430,088)</b>	<b>7,362,396</b>	<b>1,919,550</b>		<b>1,919,550</b>
<b>Revenues/Expenditures (Over/Under)</b>	<b>3,148,219</b>	<b>(4,502,926)</b>	<b>(3,166,889)</b>	<b>1,430,088</b>	<b>(1,736,801)</b>	<b>3,666,505</b>	<b>(2,062,175)</b>	<b>1,604,330</b>
<b>Other Sources (Uses)</b>								
Operating Transfers In	4,573,952	1,982,180	350,000	265,177	615,177	350,000	(350,000)	
Operating Transfers Out	(4,899,026)	(4,168,097)	(2,109,994)	(1,388,852)	(3,498,846)	(2,159,954)	(2,616,000)	(4,775,954)
Other Sources (Uses)		9,067		(890,000)	(890,000)			
Proceeds from Debt Financing	13,395,749		4,932,279		4,932,279			
<b>Total Other Sources (Uses)</b>	<b>13,070,675</b>	<b>(2,176,850)</b>	<b>3,172,285</b>	<b>(2,013,675)</b>	<b>1,158,610</b>	<b>(1,809,954)</b>	<b>(2,966,000)</b>	<b>(4,775,954)</b>
<b>Fund Balance Beginning of the Year</b>	<b>3,159,294</b>	<b>19,378,188</b>	<b>12,698,412</b>		<b>12,698,412</b>	<b>12,703,808</b>	<b>(583,587)</b>	<b>12,120,221</b>
<b>Fund Balance End of the Year</b>								
Reserved for Debt Service			1,679,480		1,679,480	1,679,480		1,679,480
Designated Reserve	19,378,188	12,698,412	11,024,328	(583,587)	10,440,741	12,880,879	(5,611,762)	7,269,117
Unreserved								
<b>Total Fund Balance</b>	<b>19,378,188</b>	<b>12,698,412</b>	<b>12,703,808</b>	<b>(583,587)</b>	<b>12,120,221</b>	<b>14,560,359</b>	<b>(5,611,762)</b>	<b>8,948,597</b>

**2004-2005 FINANCIAL PLAN AND SUMMARY**
**CHANGES IN FUND BALANCE - TRANSPORTATION DEVELOPMENT ACT FUND**

	2001-2002	2002-2003	2003-2004		2003-2004 Revised Budget	2004-2005 Budget		2004-2005 Revised Budget
	Actual	Actual	Budget	Changes			Changes	
<b>Revenues</b>								
Tax Revenues								
Licenses and Permits								
Fines and Forfeitures								
Investment/Property Revenues	2,715	2,266						
Intergovernmental Revenues	1,846,183	36,645	1,750,000	(1,710,633)	39,367	1,750,000	(1,710,633)	39,367
Service Charges								
Other Revenue								
<b>Total Revenue</b>	<b>1,848,898</b>	<b>38,911</b>	<b>1,750,000</b>	<b>(1,710,633)</b>	<b>39,367</b>	<b>1,750,000</b>	<b>(1,710,633)</b>	<b>39,367</b>
<b>Expenditures</b>								
Operating Programs								
Public Safety								
Public Utilities								
Transportation								
Leisure, Cultural and Social Services								
Community and Economic Development								
General Government								
<b>Total Operating Programs</b>								
Bulk Power Purchase								
Other Purchases								
Capital Projects	28,888	75,622	48,000		48,000			
Debt Service								
<b>Total Expenditures</b>	<b>28,888</b>	<b>75,622</b>	<b>48,000</b>		<b>48,000</b>			
<b>Revenues/Expenditures (Over/Under)</b>	<b>1,820,010</b>	<b>(36,711)</b>	<b>1,702,000</b>	<b>(1,710,633)</b>	<b>(8,633)</b>	<b>1,750,000</b>	<b>(1,710,633)</b>	<b>39,367</b>
<b>Other Sources (Uses)</b>								
Operating Transfers In								
Operating Transfers Out	(1,502,650)	(329,802)	(1,816,156)	1,750,000	(66,156)	(1,816,156)	1,750,000	(66,156)
Other Sources (Uses)					68,405			26,790
Proceeds from Debt Financing								
<b>Total Other Sources (Uses)</b>	<b>(1,502,650)</b>	<b>(329,802)</b>	<b>(1,816,156)</b>	<b>1,750,000</b>	<b>2,249</b>	<b>(1,816,156)</b>	<b>1,750,000</b>	<b>(39,366)</b>
<b>Fund Balance Beginning of the Year</b>	<b>55,537</b>	<b>372,897</b>	<b>6,384</b>		<b>6,384</b>	<b>(107,772)</b>		<b>(0)</b>
<b>Fund Balance End of the Year</b>								
Reserved for Debt Service								
Designated Reserve	372,897	6,384	(107,772)		(0)	(173,929)		0
Unreserved								
<b>Total Fund Balance</b>	<b>372,897</b>	<b>6,384</b>	<b>(107,772)</b>	<b>39,367</b>	<b>(0)</b>	<b>(173,929)</b>	<b>39,367</b>	<b>0</b>

2004-2005 FINANCIAL PLAN AND SUMMARY

CHANGES IN FUND BALANCE - CDBG FUND

	2001-2002	2002-2003	2003-2004		2003-2004	2004-2005		2004-2005
	Actual	Revised Budget	Budget	Changes	Revised Budget	Budget	Changes	Revised Budget
<b>Revenues</b>								
Tax Revenues								
Licenses and Permits								
Fines and Forfeitures								
Investment/Property Revenues								
Intergovernmental Revenues	616,167	849,670	1,089,110		1,089,110	1,089,110		1,089,110
Service Charges								
Other Revenue								
<b>Total Revenue</b>	<u>616,167</u>	<u>849,670</u>	<u>1,089,110</u>		<u>1,089,110</u>	<u>1,089,110</u>		<u>1,089,110</u>
<b>Expenditures</b>								
Operating Programs								
Public Safety								
Public Utilities								
Transportation								
Leisure, Cultural and Social Services								
Community and Economic Development								
General Government								
<b>Total Operating Programs</b>								
Bulk Power Purchase								
Other Purchases								
Capital Projects	616,167	849,670	1,089,110		1,089,110	1,089,110		1,089,110
Debt Service								
<b>Total Expenditures</b>	<u>616,167</u>	<u>849,670</u>	<u>1,089,110</u>		<u>1,089,110</u>	<u>1,089,110</u>		<u>1,089,110</u>
<b>Revenues/Expenditures (Over/Under)</b>								
<b>Other Sources (Uses)</b>								
Operating Transfers In								
Operating Transfers Out								
Other Sources (Uses)								
<b>Total Other Sources (Uses)</b>								
<b>Fund Balance Beginning of the Year</b>								
<b>Fund Balance End of the Year</b>								
Reserved for Debt Service								
Designated Reserve								
Unreserved								
<b>Total Fund Balance</b>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>



2004-2005 FINANCIAL PLAN AND SUMMARY

CHANGES IN FUND BALANCE - POLICE SPECIAL REVENUE FUND

	2001-2002	2002-2003	2003-2004		2003-2004	2004-2005		2004-2005
	Actual	Revised Budget	Budget	Changes	Revised Budget	Budget	Changes	Revised Budget
<b>Revenues</b>								
Tax Revenues								
Licenses and Permits								
Fines and Forfeitures								
Investment/Property Revenues	23,402	6,890						
Intergovernmental Revenues	626,732	335,924						
Service Charges								
Other Revenue								
<b>Total Revenue</b>	<b>650,134</b>	<b>342,814</b>						
<b>Expenditures</b>								
Operating Programs								
Public Safety	467,571	153,828						
Public Utilities								
Transportation								
Leisure, Cultural and Social Services								
Community and Economic Development								
General Government								
<b>Total Operating Programs</b>	<b>467,571</b>	<b>153,828</b>						
Bulk Power Purchase								
Other Purchases								
Capital Projects		101,530						
Debt Service								
<b>Total Expenditures</b>	<b>467,571</b>	<b>255,358</b>						
<b>Revenues/Expenditures (Over/Under)</b>	<b>182,563</b>	<b>87,456</b>						
<b>Other Sources (Uses)</b>								
Operating Transfers In	39,748	9,891						
Operating Transfers Out	(41,229)	(77,671)						
Other Sources (Uses)								
<b>Total Other Sources (Uses)</b>	<b>(1,481)</b>	<b>(67,780)</b>						
<b>Fund Balance Beginning of the Year</b>	<b>187,808</b>	<b>368,890</b>	<b>388,566</b>		<b>388,566</b>	<b>388,566</b>		<b>388,566</b>
<b>Fund Balance End of the Year</b>								
Reserved for Debt Service								
Designated Reserve								
Unreserved	368,890	388,566	388,566		388,566	388,566		388,566
<b>Total Fund Balance</b>	<b>368,890</b>	<b>388,566</b>	<b>388,566</b>		<b>388,566</b>	<b>388,566</b>		<b>388,566</b>

2004-2005 FINANCIAL PLAN AND SUMMARY

CHANGES IN FUND BALANCE - STREET FUND

	2001-2002	2002-2003	2003-2004		2003-2004 Revised Budget	2004-2005 Budget		2004-2005 Revised Budget
	Actual	Actual	Budget	Changes			Changes	
<b>Revenues</b>								
Tax Revenues	775,524	790,560	838,370		838,370	886,155		886,155
Licenses and Permits								
Fines and Forfeitures								
Investment/Property Revenues	84,500	80,308						
Intergovernmental Revenues	10,139,549	1,891,337	5,217,000		5,217,000	8,482,000		8,482,000
Service Charges	1,333,525	2,096,206	1,144,000		1,144,000	1,355,000		1,355,000
Other Revenue	24,746	40,278	20,000		20,000			
<b>Total Revenue</b>	<b>12,357,844</b>	<b>4,898,689</b>	<b>7,219,370</b>		<b>7,219,370</b>	<b>10,723,155</b>		<b>10,723,155</b>
<b>Expenditures</b>								
Operating Programs								
Public Safety								
Public Utilities								
Transportation		24,864						
Leisure, Cultural and Social Services								
Community and Economic Development								
General Government								
<b>Total Operating Programs</b>		<b>24,864</b>						
Bulk Power Purchase								
Other Purchases								
Capital Projects	11,626,452	2,690,992	5,532,700		5,532,700	9,796,880		9,796,880
Debt Service								
<b>Total Expenditures</b>	<b>11,626,452</b>	<b>2,715,856</b>	<b>5,532,700</b>		<b>5,532,700</b>	<b>9,796,880</b>		<b>9,796,880</b>
<b>Revenues/Expenditures (Over/Under)</b>	<b>731,392</b>	<b>2,182,833</b>	<b>1,686,670</b>		<b>1,686,670</b>	<b>926,275</b>		<b>926,275</b>
<b>Other Sources (Uses)</b>								
Operating Transfers In	538,470		150,000	(150,000)		150,000	(150,000)	
Operating Transfers Out	(1,645,871)	(1,601,998)	(1,411,277)	(711,003)	(2,122,280)	(1,411,277)		(1,411,277)
Other Sources (Uses)								
<b>Total Other Sources (Uses)</b>	<b>(1,107,401)</b>	<b>(1,601,998)</b>	<b>(1,261,277)</b>	<b>(861,003)</b>	<b>(2,122,280)</b>	<b>(1,261,277)</b>	<b>(150,000)</b>	<b>(1,411,277)</b>
<b>Fund Balance Beginning of the Year</b>	<b>2,806,972</b>	<b>2,430,963</b>	<b>3,011,798</b>		<b>3,011,798</b>	<b>3,437,190</b>	<b>(861,003)</b>	<b>2,576,187</b>
<b>Fund Balance End of the Year</b>								
Reserved for Debt Service								
Designated Reserve								
Unreserved	2,430,963	3,011,798	3,437,190		2,576,187	3,102,188		2,091,185
<b>Total Fund Balance</b>	<b>2,430,963</b>	<b>3,011,798</b>	<b>3,437,190</b>	<b>(861,003)</b>	<b>2,576,187</b>	<b>3,102,188</b>	<b>(1,011,003)</b>	<b>2,091,185</b>

2004-2005 FINANCIAL PLAN AND SUMMARY

CHANGES IN FUND BALANCE - DEBT SERVICE FUND

	2001-2002	2002-2003	2003-2004		2003-2004	2004-2005		2004-2005
	Actual	Revised Budget	Budget	Changes	Revised Budget	Budget	Changes	Revised Budget
<b>Revenues</b>								
Tax Revenues								
Licenses and Permits								
Fines and Forfeitures								
Investment/Property Revenues								
Intergovernmental Revenues								
Service Charges								
Other Revenue								
<b>Total Revenue</b>								
<b>Expenditures</b>								
Operating Programs								
Public Safety								
Public Utilities								
Transportation								
Leisure, Cultural and Social Services								
Community and Economic Development								
General Government								
<b>Total Operating Programs</b>								
Bulk Power Purchase								
Other Purchases								
Capital Projects								
Debt Service	1,233,699	1,950,040	1,671,446		1,671,446	1,671,671		1,671,671
<b>Total Expenditures</b>	<b>1,233,699</b>	<b>1,950,040</b>	<b>1,671,446</b>		<b>1,671,446</b>	<b>1,671,671</b>		<b>1,671,671</b>
<b>Revenues/Expenditures (Over/Under)</b>	<b>(1,233,699)</b>	<b>(1,950,040)</b>	<b>(1,671,446)</b>		<b>(1,671,446)</b>	<b>(1,671,671)</b>		<b>(1,671,671)</b>
<b>Other Sources (Uses)</b>								
Operating Transfers In	1,233,699	1,950,040	1,671,446		1,671,446	1,671,671		1,671,671
Operating Transfers Out								
Other Sources (Uses)								
<b>Total Other Sources (Uses)</b>	<b>1,233,699</b>	<b>1,950,040</b>	<b>1,671,446</b>		<b>1,671,446</b>	<b>1,671,671</b>		<b>1,671,671</b>
<b>Fund Balance Beginning of the Year</b>								
<b>Fund Balance End of the Year</b>								
Reserved for Debt Service								
Designated Reserve								
Unreserved								
<b>Total Fund Balance</b>								

**2004-2005 FINANCIAL PLAN AND SUMMARY**
**CHANGES IN FUND BALANCE - WATER FUND**

	2001-2002	2002-2003	2003-2004		2003-2004 Revised	2004-2005		2004-2005 Revised
	Actual	Actual	Budget	Changes	Budget	Budget	Changes	Budget
<b>Revenues</b>								
Tax Revenues								
Licenses and Permits								
Fines and Forfeitures								
Investment/Property Revenues	28,054	15,597	9,830		9,830	10,220		10,220
Intergovernmental Revenues								
Service Charges	4,617,785	6,140,820	5,917,845		5,917,845	6,187,165	2,000,000	8,187,165
Other Revenue	345,795	2,990,340	245,000		245,000	249,000		249,000
<b>Total Revenue</b>	<b>4,991,634</b>	<b>9,146,757</b>	<b>6,172,675</b>		<b>6,172,675</b>	<b>6,446,385</b>	<b>2,000,000</b>	<b>8,446,385</b>
<b>Expenditures</b>								
Operating Programs								
Public Safety								
Public Utilities	2,505,539	2,536,719	3,215,800	(93,285)	3,122,515	3,199,415	(41,994)	3,157,421
Transportation								
Leisure, Cultural and Social Services								
Community and Economic Development								
General Government								
<b>Total Operating Programs</b>	<b>2,505,539</b>	<b>2,536,719</b>	<b>3,215,800</b>	<b>(93,285)</b>	<b>3,122,515</b>	<b>3,199,415</b>	<b>(41,994)</b>	<b>3,157,421</b>
Bulk Power Purchase								
Other Purchases		49,925	37,185		37,185			
Capital Projects		6,401,075	2,625,930		2,625,930	4,019,840	800,500	4,820,340
Debt Service	227,283	2,324,861	226,699		226,699	226,767		226,767
<b>Total Expenditures</b>	<b>2,732,822</b>	<b>11,262,655</b>	<b>6,105,614</b>	<b>(93,285)</b>	<b>6,012,329</b>	<b>7,446,022</b>	<b>758,506</b>	<b>8,204,528</b>
<b>Revenues/Expenditures (Over/Under)</b>	<b>2,258,812</b>	<b>(2,115,898)</b>	<b>67,061</b>	<b>93,285</b>	<b>160,346</b>	<b>(999,637)</b>	<b>1,241,494</b>	<b>241,857</b>
<b>Other Sources (Uses)</b>								
Operating Transfers In	312,563	40,646						
Operating Transfers Out	(1,186,209)	(913,767)	(902,503)	(17,935)	(920,438)	(902,503)	(28,792)	(931,295)
Other Sources (Uses)	(2,245,425)	1,370,508				600,000	(656,400)	(56,400)
Proceeds from Debt financing		3,000,000 *						
<b>Total Other Sources (Uses)</b>	<b>(3,119,071)</b>	<b>3,497,387</b>	<b>(902,503)</b>	<b>(17,935)</b>	<b>(920,438)</b>	<b>(302,503)</b>	<b>(685,192)</b>	<b>(987,695)</b>
<b>Fund Balance Beginning of the Year</b>	<b>994,107</b>	<b>133,848</b>	<b>1,515,337</b>		<b>1,515,337</b>	<b>755,245</b>		<b>755,245</b>
<b>Fund Balance End of the Year</b>								
Reserved for Debt Service								
Designated Reserve	133,848	1,515,337	679,895		755,245	(546,895)	556,302	9,407
Unreserved								
<b>Total Fund Balance</b>	<b>133,848</b>	<b>1,515,337</b>	<b>679,895</b>	<b>75,350</b>	<b>755,245</b>	<b>(546,895)</b>	<b>556,302</b>	<b>9,407</b>

\* Proceeds from the Environmental Abatement Program for the PCE/TCE expenditures

## 2004-2005 FINANCIAL PLAN AND SUMMARY

## CHANGES IN FUND BALANCE - WASTEWATER FUND

	2001-2002	2002-2003	2003-2004		2003-2004 Revised Budget	2004-2005 Budget		2004-2005 Revised Budget
	Actual	Actual	Budget	Changes			Changes	
<b>Revenues</b>								
Tax Revenues								
Licenses and Permits								
Fines and Forfeitures								
Investment/Property Revenues	231,760	304,024	205,645	59,029	264,674	205,645	244,937	450,582
Intergovernmental Revenues								
Service Charges	4,391,091	6,919,475	6,652,250	664,328	7,316,578	6,858,300	2,116,478	8,974,778
Other Revenue	754,123	293,457						
<b>Total Revenue</b>	<b>5,376,974</b>	<b>7,516,956</b>	<b>6,857,895</b>	<b>723,357</b>	<b>7,581,252</b>	<b>7,063,945</b>	<b>2,361,415</b>	<b>9,425,360</b>
<b>Expenditures</b>								
<b>Operating Programs</b>								
Public Safety								
Public Utilities	3,774,025	3,527,937	3,855,345	344,676	4,200,021	3,937,305	309,796	4,247,101
Transportation								
Leisure, Cultural and Social Services								
Community and Economic Development								
General Government								
<b>Total Operating Programs</b>	<b>3,774,025</b>	<b>3,527,937</b>	<b>3,855,345</b>	<b>344,676</b>	<b>4,200,021</b>	<b>3,937,305</b>	<b>309,796</b>	<b>4,247,101</b>
<b>Bulk Power Purchase</b>								
<b>Other Purchases</b>		50,112	206,455		206,455			
<b>Capital Projects</b>		1,340,521	19,974,500	11,625,150	31,599,650	2,881,340	300,500	3,181,840
<b>Debt Service</b>	825,131	825,557	817,465		817,465	816,440	1,621,975	2,438,415
<b>Total Expenditures</b>	<b>4,599,156</b>	<b>5,744,127</b>	<b>24,853,765</b>	<b>11,969,826</b>	<b>36,823,591</b>	<b>7,635,085</b>	<b>2,232,271</b>	<b>9,867,356</b>
<b>Revenues/Expenditures (Over/Under)</b>	<b>777,818</b>	<b>1,772,829</b>	<b>(17,995,870)</b>	<b>(11,246,469)</b>	<b>(29,242,339)</b>	<b>(571,140)</b>	<b>129,144</b>	<b>(441,996)</b>
<b>Other Sources (Uses)</b>								
Operating Transfers In	871,395	47,529						
Operating Transfers Out	(1,881,645)	(1,000,290)	(1,099,713)	(42,860)	(1,142,573)	(1,099,713)	(64,578)	(1,164,291)
Other Sources (Uses)	(2,501,363)	1,698,062					(49,350)	(49,350)
Proceeds from Debt Financing			18,000,000 *	14,295,000	32,295,000			
<b>Total Other Sources (Uses)</b>	<b>(3,511,613)</b>	<b>745,301</b>	<b>16,900,287</b>	<b>14,252,140</b>	<b>31,152,427</b>	<b>(1,099,713)</b>	<b>(113,928)</b>	<b>(1,213,641)</b>
<b>Fund Balance Beginning of the Year</b>	<b>2,733,795</b>		<b>2,518,130</b>		<b>2,518,130</b>	<b>1,422,547</b>	<b>3,005,671</b>	<b>4,428,218</b>
<b>Fund Balance End of the Year</b>								
Reserved for Debt Service				2,169,850	2,169,850		2,169,850	2,169,850
Designated Reserve		2,518,130	1,422,547	835,821	2,258,368	(248,305)	248,305	
Unreserved							602,732	602,732
<b>Total Fund Balance</b>		<b>2,518,130</b>	<b>1,422,547</b>	<b>3,005,671</b>	<b>4,428,218</b>	<b>(248,305)</b>	<b>3,020,887</b>	<b>2,772,582</b>

\* New financing

**2004-2005 FINANCIAL PLAN AND SUMMARY**
**CHANGES IN FUND BALANCE - ELECTRIC FUND**

	2001-2002	2002-2003	2003-2004		2003-2004	2004-2005		2004-2005
	Actual	Actual	Budget	Changes	Revised Budget	Budget	Changes	Revised Budget
<b>Revenues</b>								
Tax Revenues								
Licenses and Permits								
Fines and Forfeitures								
Investment/Property Revenues	1,919,887	6,504,143	1,320,000		1,320,000	1,220,000		1,220,000
Intergovernmental Revenues								
Service Charges	47,837,843	49,267,619	51,831,475		51,831,475	52,604,775		52,604,775
Other Revenue	100,173	75,718	6,500		6,500	6,500		6,500
<b>Total Revenue</b>	<b>49,857,903</b>	<b>55,847,480</b>	<b>53,157,975</b>		<b>53,157,975</b>	<b>53,831,275</b>		<b>53,831,275</b>
<b>Expenditures</b>								
Operating Programs								
Public Safety								
Public Utilities	11,148,606	11,679,473	13,862,020	(544,026)	13,317,994	14,463,990	(130,250)	14,333,740
Transportation								
Leisure, Cultural and Social Services								
Community and Economic Development								
General Government								
<b>Total Operating Programs</b>	<b>11,148,606</b>	<b>11,679,473</b>	<b>13,862,020</b>	<b>(544,026)</b>	<b>13,317,994</b>	<b>14,463,990</b>	<b>(130,250)</b>	<b>14,333,740</b>
Bulk Power Purchase	52,375,146	30,772,425	32,723,000		32,723,000	32,650,000		32,650,000
Other Purchases						105,000		105,000
Capital Projects		3,090,335	5,902,700		5,902,700	5,734,590		5,734,590
Debt Service	2,459,377	7,602,777	7,920,308		7,920,308	6,317,569		6,317,569
<b>Total Expenditures</b>	<b>65,983,129</b>	<b>53,145,010</b>	<b>60,408,028</b>	<b>(544,026)</b>	<b>59,864,002</b>	<b>59,271,149</b>	<b>(130,250)</b>	<b>59,140,899</b>
<b>Revenues/Expenditures (Over/Under)</b>	<b>(16,125,226)</b>	<b>2,702,470</b>	<b>(7,250,053)</b>	<b>544,026</b>	<b>(6,706,027)</b>	<b>(5,439,874)</b>	<b>130,250</b>	<b>(5,309,624)</b>
<b>Other Sources (Uses)</b>								
Operating Transfers In	508,433	47,273						
Operating Transfers Out	(3,266,285)	(2,901,081)	(4,447,479)	(99,643)	(4,547,122)	(4,447,479)	633,093	(3,814,386)
Other Sources (Uses)	4,266,968	(4,431,804)	7,300,000		7,300,000	3,400,000	(373,650)	3,026,350
Proceeds from Debt financing	11,653,507	2,931,555	5,902,700		5,902,700	5,734,590		5,734,590
<b>Total Other Sources (Uses)</b>	<b>13,162,623</b>	<b>(4,354,057)</b>	<b>8,755,221</b>	<b>(99,643)</b>	<b>8,655,578</b>	<b>4,687,111</b>	<b>259,443</b>	<b>4,946,554</b>
<b>Fund Balance Beginning of the Year</b>	<b>5,385,778</b>	<b>2,423,175</b>	<b>771,588</b>		<b>771,588</b>	<b>2,276,756</b>	<b>444,383</b>	<b>2,721,139</b>
<b>Fund Balance End of the Year</b>								
Reserved for Debt Service								
Designated Reserve	2,423,175	771,588	2,276,756	444,383	2,721,139	1,523,993	834,076	2,358,069
Unreserved								
<b>Total Fund Balance</b>	<b>2,423,175</b>	<b>771,588</b>	<b>2,276,756</b>	<b>444,383</b>	<b>2,721,139</b>	<b>1,523,993</b>	<b>834,076</b>	<b>2,358,069</b>

2004-2005 FINANCIAL PLAN AND SUMMARY

CHANGES IN FUND BALANCE - TRANSIT FUND

	2001-2002	2002-2003	2003-2004		2003-2004	2004-2005		2004-2005
	Actual	Actual	Budget	Changes	Revised Budget	Budget	Changes	Revised Budget
<b>Revenues</b>								
Tax Revenues								
Licenses and Permits								
Fines and Forfeitures								
Investment/Property Revenues	(137,061)	(44,774)						
Intergovernmental Revenues	3,443,392	1,997,933	2,693,405	315,392	3,008,797	2,693,405	315,392	3,008,797
Service Charges	234,200	293,046	250,000		250,000	261,000		261,000
Other Revenue	347,091	1,620,444						
<b>Total Revenue</b>	<b>3,887,622</b>	<b>3,866,649</b>	<b>2,943,405</b>	<b>315,392</b>	<b>3,258,797</b>	<b>2,954,405</b>	<b>315,392</b>	<b>3,269,797</b>
<b>Expenditures</b>								
Operating Programs								
Public Safety								
Public Utilities								
Transportation	2,306,402	2,474,765	2,419,430		2,419,430	2,542,285		2,542,285
Leisure, Cultural and Social Services								
Community and Economic Development								
General Government								
<b>Total Operating Programs</b>	<b>2,306,402</b>	<b>2,474,765</b>	<b>2,419,430</b>		<b>2,419,430</b>	<b>2,542,285</b>		<b>2,542,285</b>
Bulk Power Purchase								
Other Purchases			175,000		175,000	175,000		175,000
Capital Projects		2,363,513	55,000		55,000	238,000		238,000
Debt Service								
<b>Total Expenditures</b>	<b>2,306,402</b>	<b>4,838,278</b>	<b>2,649,430</b>		<b>2,649,430</b>	<b>2,955,285</b>		<b>2,955,285</b>
<b>Revenues/Expenditures (Over/Under)</b>	<b>1,581,220</b>	<b>(971,629)</b>	<b>293,975</b>	<b>315,392</b>	<b>609,367</b>	<b>(880)</b>	<b>315,392</b>	<b>314,512</b>
<b>Other Sources (Uses)</b>								
Operating Transfers In	1,173,511	497,920	1,600,000	(881,322)	718,678	1,600,000	(1,600,000)	
Operating Transfers Out	(300,704)	(363,552)	(478,709)		(478,709)	(478,709)		(478,709)
Other Sources (Uses)	(2,454,027)	(1,831,700)		1,710,000	1,710,000		273,821	273,821
<b>Total Other Sources (Uses)</b>	<b>(1,581,220)</b>	<b>(1,697,332)</b>	<b>1,121,291</b>	<b>828,678</b>	<b>1,949,969</b>	<b>1,121,291</b>	<b>(1,326,179)</b>	<b>(204,888)</b>
<b>Fund Balance Beginning of the Year</b>			(2,668,961)		(2,668,961)	(1,253,695)		(109,625)
<b>Fund Balance End of the Year</b>								
Reserved for Debt Service								
Designated Reserve								
Unreserved		(2,668,961)	(1,253,695)		(109,625)	(133,283)		(0)
<b>Total Fund Balance</b>		<b>(2,668,961)</b>	<b>(1,253,695)</b>	<b>1,144,070</b>	<b>(109,625)</b>	<b>133,283</b>	<b>(1,010,787)</b>	<b>(0)</b>

2004-2005 FINANCIAL PLAN AND SUMMARY

CHANGES IN FUND BALANCE - BENEFITS FUND

	2001-2002	2002-2003	2003-2004		2003-2004	2004-2005		2004-2005
	Actual	Actual	Budget	Changes	Revised Budget	Budget	Changes	Revised Budget
<b>Revenues</b>								
Tax Revenues								
Licenses and Permits								
Fines and Forfeitures								
Investment/Property Revenues	(37,243)	(10,914)						
Intergovernmental Revenues								
Service Charges	177,945	312,263	284,240	252,369	536,609	294,005	67,325	361,330
Other Revenue	32,821	13,449		11,755	11,755			
<b>Total Revenue</b>	<u>173,523</u>	<u>314,798</u>	<u>284,240</u>	<u>264,124</u>	<u>548,364</u>	<u>294,005</u>	<u>67,325</u>	<u>361,330</u>
<b>Expenditures</b>								
Operating Programs								
Public Safety								
Public Utilities								
Transportation								
Leisure, Cultural and Social Services								
Community and Economic Development								
General Government	3,190,451	3,907,191	4,556,925		4,556,925	5,159,150		5,159,150
<b>Total Operating Programs</b>	<u>3,190,451</u>	<u>3,907,191</u>	<u>4,556,925</u>		<u>4,556,925</u>	<u>5,159,150</u>		<u>5,159,150</u>
Bulk Power Purchase								
Other Purchases								
Capital Projects								
Debt Service								
<b>Total Expenditures</b>	<u>3,190,451</u>	<u>3,907,191</u>	<u>4,556,925</u>		<u>4,556,925</u>	<u>5,159,150</u>		<u>5,159,150</u>
<b>Revenues/Expenditures (Over/Under)</b>	<u>(3,016,928)</u>	<u>(3,592,393)</u>	<u>(4,272,685)</u>	<u>264,124</u>	<u>(4,008,561)</u>	<u>(4,865,145)</u>	<u>67,325</u>	<u>(4,797,820)</u>
<b>Other Sources (Uses)</b>								
Operating Transfers In	3,023,472	3,991,097	3,741,722	530,955	4,272,677	3,741,722	1,183,411	4,925,133
Operating Transfers Out		(128,649)						
Other Sources (Uses)	(19,977)	(254,831)	213,242		213,242			
<b>Total Other Sources (Uses)</b>	<u>3,003,495</u>	<u>3,607,617</u>	<u>3,954,964</u>	<u>530,955</u>	<u>4,485,919</u>	<u>3,741,722</u>	<u>1,183,411</u>	<u>4,925,133</u>
<b>Fund Balance Beginning of the Year</b>	(606,462)	(619,895)	(604,671)		(604,671)	(922,392)	795,079	(127,313)
<b>Fund Balance End of the Year</b>								
Reserved for Debt Service								
Designated Reserve								
Unreserved	(619,895)	(604,671)	(922,392)	795,079	(127,313)	(2,045,815)	2,045,815	0
<b>Total Fund Balance</b>	<u>(619,895)</u>	<u>(604,671)</u>	<u>(922,392)</u>	<u>795,079</u>	<u>(127,313)</u>	<u>(2,045,815)</u>	<u>2,045,815</u>	<u>0</u>



2004-2005 FINANCIAL PLAN AND SUMMARY

CHANGES IN FUND BALANCE - SELF INSURANCE FUND

	2001-2002	2002-2003	2003-2004		2003-2004 Revised Budget	2004-2005 Budget		2004-2005 Revised Budget
	Actual	Actual	Budget	Changes	Budget	Budget	Changes	Budget
<b>Revenues</b>								
Tax Revenues								
Licenses and Permits								
Fines and Forfeitures								
Investment/Property Revenues	91,684	17,420						
Intergovernmental Revenues	130,395	122,147						
Service Charges								
Other Revenue	162,708	310,657	200,000		200,000	200,000		200,000
<b>Total Revenue</b>	<b>384,787</b>	<b>450,224</b>	<b>200,000</b>		<b>200,000</b>	<b>200,000</b>		<b>200,000</b>
<b>Expenditures</b>								
Operating Programs								
Public Safety								
Public Utilities								
Transportation								
Leisure, Cultural and Social Services								
Community and Economic Development								
General Government	2,060,552	2,194,382	2,711,980	100,000	2,811,980	2,862,500	(130,500)	2,732,000
<b>Total Operating Programs</b>	<b>2,060,552</b>	<b>2,194,382</b>	<b>2,711,980</b>	<b>100,000</b>	<b>2,811,980</b>	<b>2,862,500</b>	<b>(130,500)</b>	<b>2,732,000</b>
Bulk Power Purchase								
Other Purchases								
Capital Projects								
Debt Service								
<b>Total Expenditures</b>	<b>2,060,552</b>	<b>2,194,382</b>	<b>2,711,980</b>	<b>100,000</b>	<b>2,811,980</b>	<b>2,862,500</b>	<b>(130,500)</b>	<b>2,732,000</b>
<b>Revenues/Expenditures (Over/Under)</b>	<b>(1,675,765)</b>	<b>(1,744,158)</b>	<b>(2,511,980)</b>	<b>(100,000)</b>	<b>(2,611,980)</b>	<b>(2,662,500)</b>	<b>130,500</b>	<b>(2,532,000)</b>
<b>Other Sources (Uses)</b>								
Operating Transfers In	807,795	1,407,795	2,711,980	100,000	2,811,980	2,711,980	(130,500)	2,581,480
Operating Transfers Out								
Other Sources (Uses)	(69,052)	103,275						
<b>Total Other Sources (Uses)</b>	<b>738,743</b>	<b>1,511,070</b>	<b>2,711,980</b>	<b>100,000</b>	<b>2,811,980</b>	<b>2,711,980</b>	<b>(130,500)</b>	<b>2,581,480</b>
<b>Fund Balance Beginning of the Year</b>	<b>2,535,894</b>	<b>1,598,872</b>	<b>1,365,784</b>		<b>1,365,784</b>	<b>1,565,784</b>		<b>1,565,784</b>
<b>Fund Balance End of the Year</b>								
Reserved for Debt Service								
Designated Reserve	1,598,872	1,365,784	1,565,784		1,565,784	1,615,264		1,615,264
Unreserved								
<b>Total Fund Balance</b>	<b>1,598,872</b>	<b>1,365,784</b>	<b>1,565,784</b>		<b>1,565,784</b>	<b>1,615,264</b>		<b>1,615,264</b>

04-2005 FINANCIAL PLAN AND SUMMARY

CHANGES IN FUND BALANCE - VEHICLE & EQUIPMENT REPLACEMENT FUND

	2001-2002	2002-2003	2003-2004		2003-004	2004-2005		2004-2005
	Actual	Budget	Budget	Changes	Revised Budget	Budget	Changes	Revised Budget
Revenues								
Licenses and Permits								
Fees and Forfeitures								
Investment/Property Revenues	21,306							
Intergovernmental Revenues								
Service Charges								
Other Revenue	39,853							
<b>Total Revenue</b>	<b>61,159</b>							
Operating Programs								
Public Safety								
Public Utilities								
Transportation								
Leisure, Cultural and Social Services								
Community and Economic Development								
General Government								
<b>Total Operating Programs</b>								
Bulk Power Purchase								
Other Purchases	820,772	559,222	255,000		255,000	300,000		300,000
Capital Projects						55,500		55,500
Debt Service								
<b>Total Expenditures</b>	<b>820,772</b>	<b>559,222</b>	<b>255,000</b>		<b>255,000</b>	<b>355,500</b>		<b>355,500</b>
Revenues/Expenditures (Over/Under)	(759,613)	(559,222)	(255,000)		(255,000)	(355,500)		(355,500)
Other Sources (Uses)								
Operating Transfers In	738,389	550,079	330,000		330,000	375,000		375,000
Operating Transfers Out	(80,185)	(20,000)						
Other Sources (Uses)								
Cost of Medical Care/Dental, Vision								
<b>Total Other Sources (Uses)</b>	<b>658,204</b>	<b>530,079</b>	<b>330,000</b>		<b>330,000</b>	<b>375,000</b>		<b>375,000</b>
Fund Balance Beginning of the Year	276,189	174,780	145,637		145,637	220,637		220,637
Reserved for Debt Service								
Designated Reserve								
Unreserved	174,780	145,637	220,637	19,500	220,637	240,137		240,137
<b>Total Fund Balance</b>	<b>174,780</b>	<b>145,637</b>	<b>220,637</b>		<b>220,637</b>	<b>240,137</b>		<b>240,137</b>

2004-2005 FINANCIAL PLAN AND SUMMARY

CHANGES IN FUND BALANCE - TRUST AND AGENCY FUND

	2001-2002	2002-2003	2003-2004		2003-2004	2004-2005		2004-2005
	Actual	Revised Budget	Budget	Changes	Revised Budget	Budget	Changes	Revised Budget
<b>Revenues</b>								
Tax Revenues	204,469	208,318	187,500		187,500	167,000		167,000
Licenses and Permits								
Fines and Forfeitures								
Investment/Property Revenues	18,967	(36,699)						
Intergovernmental Revenues								
Service Charges								
Other Revenue								
<b>Total Revenue</b>	<b>223,436</b>	<b>171,619</b>	<b>187,500</b>		<b>187,500</b>	<b>167,000</b>		<b>167,000</b>
<b>Expenditures</b>								
Operating Programs								
Public Safety								
Public Utilities								
Transportation								
Leisure, Cultural and Social Services	70,000							
Community and Economic Development								
General Government								
<b>Total Operating Programs</b>	<b>70,000</b>							
Bulk Power Purchase								
Other Purchases								
Capital Projects		25,075						
Debt Service								
<b>Total Expenditures</b>	<b>70,000</b>	<b>25,075</b>						
<b>Revenues/Expenditures (Over/Under)</b>	<b>153,436</b>	<b>146,544</b>	<b>187,500</b>		<b>187,500</b>	<b>167,000</b>		<b>167,000</b>
<b>Other Sources (Uses)</b>								
Operating Transfers In								
Operating Transfers Out	(18,361)	(10,318)						
Other Sources (Uses)	(206,223)	(227,558)	(192,880)		(192,880)	(196,005)		(196,005)
Cost of Medical Care/Dental, Vision								
<b>Total Other Sources (Uses)</b>	<b>(224,584)</b>	<b>(237,876)</b>	<b>(192,880)</b>		<b>(192,880)</b>	<b>(196,005)</b>		<b>(196,005)</b>
<b>Fund Balance Beginning of the Year</b>	<b>1,105,232</b>	<b>1,034,084</b>	<b>942,752</b>		<b>942,752</b>	<b>937,372</b>		<b>937,372</b>
<b>Fund Balance End of the Year</b>								
Reserved for Debt Service								
Designated Reserve								
Unreserved	1,034,084	942,752	937,372		937,372	908,367		908,367
<b>Total Fund Balance</b>	<b>1,034,084</b>	<b>942,752</b>	<b>937,372</b>		<b>937,372</b>	<b>908,367</b>		<b>908,367</b>

**Section D**  
**FINANCIAL & STATISTICAL TABLES**

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## **REVENUES by MAJOR CATEGORY & SOURCE**

- **Tax Revenue**
  - **Licenses & Permits**
  - **Fines & Forfeitures**
  - **Investment & Property Revenues**
  - **Revenue from Others**
  - **Service Fees & Charges**
  - **Other Revenue**
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**2004-2005 FINANCIAL PLAN AND SUMMARY**
**REVENUES BY MAJOR CATEGORY AND SOURCE**

	2001-2002	2002-2003	2003-2004	2004-2005	Revenue Adjustments	
	Actual	Actual	Recommended Budget	Recommended Budget	03-04	04-05
<b>TAX REVENUES</b>						
Property Tax	5,640,668	6,191,440	6,424,220	6,648,320		(225,600)
Special Assessment	204,469	208,318	187,500	167,000		
Sales & Use Tax	8,284,631	8,639,582	8,755,000	9,105,000		
Public Safety Sales Tax (Prop 172)	230,748	247,317	282,400	307,815		
Street Maintenance Sales Tax (K)	775,524	790,560	838,370	886,155		
Transient Occupancy Tax	438,694	399,759	288,695	288,695		
Waste Removal Franchise Tax	317,875	333,916	317,875	317,875		
Industrial Franchise	44,733	44,517	42,805	42,805		
Gas Franchise	268,724	127,356	268,725	268,725		
Cable TV Franchise	283,428	205,980	200,000	205,000		
Electric Franchise	16,389	17,715	16,390	16,390		
In-Lieu Franchise - Electric	4,783,089	5,671,989	5,881,475	6,059,180		
In-Lieu Franchise - Sewer	939,410	496,648	755,040	794,550		
In-Lieu Franchise - Water	612,015	485,485	715,080	681,940		
In-Lieu Franchise - Refuse	234,839	240,945	240,945	240,945		
Real Property Transfer Tax	172,290	206,725	184,350	184,350		
<b>Total Tax Revenues</b>	<b>23,247,526</b>	<b>24,308,252</b>	<b>25,398,870</b>	<b>26,214,745</b>		<b>(225,600)</b>
<b>LICENSES AND PERMITS</b>						
Animal License	20,715	19,268	21,550	21,980		
Bicycle License	1,157	1,244	1,205	1,230		
Business License Tax	786,924	821,859	818,400	834,765		
Alarm Permits	12,750	26,675	16,950	17,000		
Building Permits	464,256	600,346	530,000	540,000		
Transportation Permit	5,789	4,077	6,020	6,140		
Electric Permits	58,407	72,567	61,000	62,000		
Mechanical Permits (Gas)	46,274	56,020	47,000	48,000		
Plumbing Permits	41,498	54,109	43,000	44,000		
Industrial Refuse Collection Permit	1,000	2,000	1,000	1,000		
Parking Permits	25,680	11,237	9,780	10,000		
<b>Total Licenses and Permits</b>	<b>1,464,450</b>	<b>1,669,402</b>	<b>1,555,905</b>	<b>1,586,115</b>		
<b>FINES AND FORFEITURES</b>						
Vehicle Code Fines	165,983	163,401	166,000	166,000		
Court Fines	10,769	9,833	12,000	12,000		
Parking Fines	79,066	78,238	80,000	80,000		
Parking Fines - DMV Hold	20,746	24,222	20,745	20,745		
False Alarm Penalty			47,190			
Late Payment - Utility Billing	431,295	436,720	448,545	448,545		
Nuisance Fees	2,300	2,800	2,395	2,440		
Library Fines, Fees & Gifts	63,154	56,238	59,000	59,000		
Utility Connections	19,831	19,938	20,625	20,625		
Returned Check Charge	13,068	11,705	13,590	13,590		
<b>Total Fines and Forfeitures</b>	<b>806,212</b>	<b>803,095</b>	<b>870,090</b>	<b>822,945</b>		
<b>INVESTMENT/PROPERTY REVENUES</b>						
Investment Earnings	2,755,141	6,992,598	1,359,029	1,444,937	(385,351)	(199,443)
Sale of City Property	38,119	98,734				
Sale of System (Joint Pole-Elec)	78,715	36,365	20,000	20,000		
Rent of City Property	499,325	510,113	571,895	572,285		
<b>Total Investment/Property Revenues</b>	<b>3,371,300</b>	<b>7,637,810</b>	<b>1,950,924</b>	<b>2,037,222</b>	<b>(385,351)</b>	<b>(199,443)</b>
<b>INTERGOVERNMENTAL REVENUES</b>						
Motor Vehicle In-Lieu Tax	3,275,523	3,429,824	3,532,591	3,532,591		
Other Grants & Subventions	138,581	278,469	200,400			
Police Training (POST)	72,463	39,423	30,000	30,000		
Cracnet & Drug Suppression Grants	240,978	248,322	241,025	241,025		
Police/Parks Grants	4,832,352	355,680	1,115,430	1,250,000		(69,000)
Asset Seizure	30,138	15,087				
Street Maintenance Measure (K)-reimbursements	4,253,480	7,234	750,000	3,900,000		
Auto Theft Revenue	21,945	17,326				
State Hiway Maintenance	5,066	3,799	5,065	5,065		
Gas Tax Subvention (2105)	334,071	367,620	334,070	334,070		
Gas Tax Subvention (2106)	212,552	237,057	212,550	212,550		
Gas Tax Subvention (2107)	438,382	494,884	438,380	438,380		
Transportation Dev Act (Gen./Allot)	1,846,183	1,763,747	39,367	39,367	(1,710,633)	(1,710,633)
Federal Assistance Section IX	3,419,518	270,831	1,000,000	1,000,000		
CTC Reimbursement	2,600,000	492,807	2,629,000	2,856,000		

**2004-2005 FINANCIAL PLAN AND SUMMARY**
**REVENUES BY MAJOR CATEGORY AND SOURCE**

	2001-2002	2002-2003	2003-2004	2004-2005	Revenue Adjustments	
	Actual	Actual	Recommended Budget	Recommended Budget	03-04	04-05
Surface Transportation (ISTEA)/Fed TEA Transit	2,155,000	137,660	163,000			
Streets Federal grants			690,000	741,000		
State Transit Assistance	23,874					
State Special Grants-Transit			2,008,797	2,008,797	315,392	315,392
Parks & Recreation Grants/Allotment	101,283	53,447	128,250	171,280		
State Mandates SB 90	99,297	5,778	8,000	8,000		
CJPRMA Rebate	130,395	122,147				
Community Development Block Grant	616,167	849,670	1,089,110	1,089,110		
Library Grants	223,557	160,329	107,500	91,000		
Traffic Congestion Relief	146,064	154,075				
PERS	356,877					
<b>Total Intergovernmental Revenues</b>	<b>25,573,746</b>	<b>9,695,936</b>	<b>14,722,535</b>	<b>17,948,235</b>	<b>(1,395,241)</b>	<b>(1,464,241)</b>
<b>SERVICE FEES AND CHARGES</b>						
<b>Public Safety Fees</b>						
Fingerprinting	17,418	21,117	20,000	20,000		
Police Record Fees	16,658	185	200	200		
Vehicle Towing	80,295	68,748	81,900	83,535		
Other Police Fees	756	3,008	750	750		
Fix Ticket/Vin Verification	3,170	1,960	3,150	3,150		
Fire Department Services - Other	145	171	245	245		
First Responder Fee-paramedic program				239,040		(239,040)
Animal Shelter Fees	21,246	18,685	21,670	22,105		
<b>Total</b>	<b>139,688</b>	<b>113,874</b>	<b>127,915</b>	<b>369,025</b>		<b>(239,040)</b>
<b>Total</b>	<b>47,266,575</b>	<b>48,872,488</b>	<b>51,375,055</b>	<b>52,148,355</b>		
<b>Sewer Operating Revenues</b>						
City Accounts	15,871	14,956	29,540	30,130		
Other Accounts	3,101,444	3,122,220	4,256,838	5,518,785	457,128	1,681,075
Sewer Connection Fees	735,171	1,394,287	777,000	1,139,403	31,000	250,403
Infrastructure Repl	286,243	2,228,915	2,046,000	2,066,460		
<b>Total</b>	<b>4,138,729</b>	<b>6,760,378</b>	<b>7,109,378</b>	<b>8,754,778</b>	<b>488,128</b>	<b>1,931,478</b>
<b>Water Operating Revenues</b>						
City Accounts	71,805	70,954	92,455	96,155		
Other Accounts	3,719,068	3,519,716	3,672,725	5,819,635		2,000,000
Infrastructure Repl	254,832	1,940,903	1,917,665	1,994,375		
<b>Total</b>	<b>4,045,705</b>	<b>5,531,573</b>	<b>5,682,845</b>	<b>7,910,165</b>		<b>2,000,000</b>
<b>Non-Operating Utility Revenues</b>						
Revenue - Contract Work for City	237,026	275,736	416,420	416,420		
Revenue - Contract Work for Others	164,626	18,886				
Electric Capacity Revenues	169,616	100,509	40,000	40,000		
Water Tap Fees	98,269	162,508				
Sewer Tap Fees	13,461	63,421				
Liftstation Reimbursement	141,753	6,543				
<b>Total</b>	<b>824,751</b>	<b>627,603</b>	<b>456,420</b>	<b>456,420</b>		
<b>Transit Fees</b>						
Dial- A-Ride Passenger Fares	234,200	293,046	250,000	261,000		
<b>Total</b>	<b>234,200</b>	<b>293,046</b>	<b>250,000</b>	<b>261,000</b>		
<b>Park and Recreation Fees</b>						
Revenue from Playgrounds	204,393	194,382	210,000	210,000		
Revenue from Youth/Teen Sports	36,852	62,752	53,000	53,000	(148,600)	(148,600)
Revenue - Indoor/Outdoor Activities	31,846	32,183	30,000	30,000		
Revenue from Aquatics	77,447	74,971	77,500	77,500		
Revenue from Adult Sports	58,087	65,154	59,000	59,000		
BOBS Reimbursements	18,108	30,663	25,000	25,000		
Revenue from Lodi Lake Park	90,489	92,028	96,000	96,000		
Other Park Fees	8,408	9,855				
Admin Services-Parks & Rec	2,355	2,955				
<b>Total</b>	<b>527,985</b>	<b>564,943</b>	<b>550,500</b>	<b>550,500</b>	<b>(148,600)</b>	<b>(148,600)</b>
<b>Community Center Fees</b>						
Swimming	69,731	80,020	101,080	105,080		
Rents	28,113	54,832	29,240	29,825		
Other Fees	95,946	117,605	95,970	113,075		
<b>Total</b>	<b>193,790</b>	<b>252,457</b>	<b>226,290</b>	<b>247,980</b>		

2004-2005 FINANCIAL PLAN AND SUMMARY

REVENUES BY MAJOR CATEGORY AND SOURCE

	2001-2002	2002-2003	2003-2004	2004-2005	Revenue Adjustments	
	Actual	Actual	Recommended Budget	Recommended Budget	03-04	04-05
<b>Community Development Fees</b>						
Plan Check Fees	296,499	338,481	325,000	330,000		
Inspection/Reinspection Fees	6,551	8,862	7,000	7,000		
Planning Fees	85,058	109,314	88,460	90,230		
Total	388,108	456,657	420,460	427,230		
<b>Work for others</b>						
General fund: reimbursable charges(work for other	84,120	9,004	20,000	20,400		
General fund: reimbursable charges(work for other	20,810	35,646	21,645	22,075		
Extra refuse	750		780	795		
General fund: reimbursable charges(work for other	128,548	152,152	133,690	136,365		
Total	234,228	196,802	176,115	179,635		
<b>Public Works Engineering Fees</b>						
Engineering Fees	97,180	133,303	73,000	81,000		
Development Impact Fees	2,712,478	4,823,255	3,320,560	3,153,340	176,200	185,000
Special Inspections	3,517	3,878	3,550	3,550		
Plans & Specs	3,593	3,768	3,500	3,500		
Engineering Inspections	150,717	144,643	85,000	102,000		
Total	2,967,485	5,108,847	4,159,610	4,141,390	176,200	185,000
<b>Benefit and Insurance Fees</b>						
COBRA Admin Fee						
Medical Care	786	46,095	186,050		186,050	
Dental Insurance	48,421	81,876	53,340	53,341	53,340	53,341
Vision Care	334	2,046	2,924	2,924	2,924	2,924
Chiropractic		33	40	40	40	40
Life Insurance	31,741	44,619	101,405	106,475		
Accidental Death Insurance	6,742	7,891	10,015	11,020	10,015	11,020
Unemployment Insurance	52,126	50,492	27,835	28,810		
Long Term Disability	37,795	79,211	155,000	158,720		
Total	177,945	312,263	536,609	361,330	252,369	67,325
<b>Total Service Fees and Charges</b>	<b>61,139,189</b>	<b>69,090,931</b>	<b>71,071,197</b>	<b>75,807,808</b>	<b>768,097</b>	<b>3,796,163</b>
<b>OTHER REVENUE</b>						
Damage to Property Reimbursements	2,867	16,420	2,985	3,040		
Donations/Sale of City property	1,198,196	310,126	238,130	219,030		
Revenues NOC	1,862,689	5,352,563	515,420	508,695	11,755	
Reimbursable charges	2,150					
Revenue by Transfer	11,465					
Total Other Revenue	3,077,367	5,612,380	756,535	730,765	11,755	
<b>REVENUE TOTAL</b>	<b>118,679,790</b>	<b>118,817,806</b>	<b>116,326,056</b>	<b>125,147,835</b>	<b>(1,000,740)</b>	<b>1,906,879</b>



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## **SUMMARY OF SIGNIFICANT EXPENDITURES and STAFFING CHANGES**

- **Public Safety**
  - **Public Utilities**
  - **Transportation**
  - **Leisure, Cultural & Social Services**
  - **Community & Economic Development**
  - **General Government**
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## **INTERFUND TRANSFERS**

- **General Fund**
  - **Library Fund**
  - **Street Fund**
  - **Transportation Fund**
  - **CDBG Fund**
  - **Police Special Revenue Fund**
  - **Capital Outlay Fund**
  - **Equipment Fund**
  - **Debt Service Fund**
  - **Water Fund**
  - **Wastewater Fund**
  - **Electric Fund**
  - **Transit Fund**
  - **Child Care Service Fund**
  - **Benefits Fund**
  - **Self Insurance Fund**
  - **Trust & Agency Fund**
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## 2004-2005 FINANCIAL PLAN AND SUMMARY

## INTERFUND TRANSACTIONS - OPERATING TRANSFERS

	2001-2002	2002-2003	2003-2004	2003-2004	2003-2004	2004-2005	2003-2004	2004-2005
	Actual	Actual	Requested Budget	Difference	Revised Budget	Budget	Revised Budget	Revised Budget
<b>GENERAL FUND</b>								
Operating Transfers In								
Cost of Services Transactions	3,257,172	3,393,225	4,724,139		4,724,139	4,724,139	4,724,167	4,310,167
Arts in Public Places (1214)			3,100		3,100	3,100	3,100	3,100
Capital Outlay		1,460,147					1,116,000	2,616,000
Impact fees (1216) - Fire Truck Lease		123,312	105,448		105,448	110,183	105,448	110,183
Electric- IS Personnel cost		146,072	131,500		131,500	131,500	131,500	131,500
Street Fund - gas tax to offset street maint	1,047,540	1,047,540	985,000		985,000	985,000	985,000	985,000
Engineering costs	375,728	375,728	426,277		426,277	426,277	426,277	426,277
Sewer- additional street sweeping (storm drains)	82,000	82,000						
Water/Sewer-Safety Program (PW)	25,000							
Electric -IIPP	25,000							
Total Other Operating Transfers	85,254	335,114						
Total Transfers In	4,897,694	6,963,138	6,375,464	-	6,375,464	6,380,199	7,491,492	8,582,227
Operating Transfers Out								
Benefits Fund	(282,729)	(282,729)	(2,710,706)		(2,710,706)	(2,710,706)	(3,114,231)	(3,624,498)
Insurance Funds	(426,984)	(1,026,984)	(1,780,161)		(1,780,161)	(1,780,161)	(1,780,161)	(1,628,031)
Cost of Medical, Dental, Vision and Chiro	(1,973,179)	(2,821,948)						
General Fund Capital	(1,500,000)	(1,500,000)						
Total Other Operating Transfers	(105,500)	(211,068)					(67,000)	(67,000)
Total Transfers Out	(4,288,392)	(5,842,729)	(4,490,867)	-	(4,490,867)	(4,490,867)	(4,961,392)	(5,319,529)
<b>TOTAL GENERAL FUND</b>	<b>609,302</b>	<b>1,120,409</b>	<b>1,884,598</b>	<b>-</b>	<b>1,884,598</b>	<b>1,889,333</b>	<b>2,530,101</b>	<b>3,262,699</b>
<b>LIBRARY FUND</b>								
Operating Transfers In	2,715							
Total Transfers In	2,715	-						
Operating Transfers Out								
Cost of Medical, Dental, Vision and Chiro	(70,304)	(80,226)	(125,000)		(125,000)	(125,000)	(125,000)	(125,000)
Cost of Services Transactions	(49,408)	(49,408)	(48,915)		(48,915)	(48,915)	(48,915)	(48,915)
Total Transfers Out	(119,712)	(129,634)	(173,915)	-	(173,915)	(173,915)	(173,915)	(173,915)
<b>TOTAL LIBRARY FUND</b>	<b>(116,997)</b>	<b>(129,634)</b>	<b>(173,915)</b>	<b>-</b>	<b>(173,915)</b>	<b>(173,915)</b>	<b>(173,915)</b>	<b>(173,915)</b>
<b>STREET FUND</b>								
Operating Transfers In	538,470							
TDA Fund			150,000		150,000	150,000	-	-
Total Transfers In	538,470	-	150,000	-	150,000	150,000	-	-
Operating Transfers Out								
Cost of Services Transactions		(375,728)	(426,277)		(426,277)	(426,277)	(426,277)	(426,277)
General Fund Street Maintenance (gas tax)	(1,047,540)	(1,047,540)	(985,000)		(985,000)	(985,000)	(985,000)	(985,000)
Total Transfers	(598,331)	(178,730)					(711,003)	
Total Transfers Out	(1,645,871)	(1,601,998)	(1,411,277)	-	(1,411,277)	(1,411,277)	(2,122,280)	(1,411,277)
<b>TOTAL STREET FUND</b>	<b>178,730</b>	<b>(1,601,998)</b>	<b>(1,261,277)</b>	<b>-</b>	<b>(1,261,277)</b>	<b>(1,261,277)</b>	<b>(2,122,280)</b>	<b>(1,411,277)</b>

## 2004-2005 FINANCIAL PLAN AND SUMMARY

## INTERFUND TRANSACTIONS - OPERATING TRANSFERS

	2001-2002	2002-2003	2003-2004	2003-2004	2003-2004	2004-2005	2003-2004	2004-2005
	Actual	Actual	Requested Budget	Difference	Revised Budget	Budget	Revised Budget	Revised Budget
<b>TRANSPORTATION DEVELOPMENT ACT FUND</b>								
Total Transfers In	-	-	-	-	-	-	-	-
Operating Transfers Out	(1,502,650)							
Cost of Services Transactions		(73,437)	(66,156)		(66,156)	(66,156)	(66,156)	(66,156)
Street Fund			(150,000)		(150,000)	(150,000)	-	-
Transit Fund		(256,365)	(1,600,000)		(1,600,000)	(1,600,000)	-	-
Total Transfers Out	(1,502,650)	(329,802)	(1,816,156)	-	(1,816,156)	(1,816,156)	(66,156)	(66,156)
<b>TOTAL TRANSPORTATION DEVELOPMENT ACT</b>	<b>(1,502,650)</b>	<b>(329,802)</b>	<b>(1,816,156)</b>	<b>-</b>	<b>(1,816,156)</b>	<b>(1,816,156)</b>	<b>(66,156)</b>	<b>(66,156)</b>
<b>POLICE SPECIAL REVENUE FUND</b>								
Operating Transfers In	39,748	9,891						
Total Transfers In	39,748	9,891			-	-		
Operating Transfers Out								
Total Transfers	(41,229)	(77,671)						
Total Transfers Out	(41,229)	(77,671)			-	-		
<b>TOTAL POLICE SPECIAL REVENUE FUND</b>	<b>(1,481)</b>	<b>(67,780)</b>			<b>-</b>	<b>-</b>		
<b>CAPITAL OUTLAY FUND</b>								
Operating Transfers In	3,073,952							
Total Transfers		30,300					265,177	
General Fund	1,500,000	1,500,000						
General Fund-reroofing- East Pine/asbestos		101,880						
Electric Fund		350,000	350,000		350,000	350,000	350,000	-
Total Transfers In	4,573,952	1,982,180	350,000	-	350,000	350,000	615,177	-
Operating Transfers Out	(3,240,327)							
Cost of Services								
General Fund-Arts in Public Places Board			(3,100)		(3,100)	(3,100)	(3,100)	(3,100)
General Fund - Fire Truck Lease Purchase-IMF (1216)		(123,312)	(105,448)		(105,448)	(110,183)	(105,448)	(110,183)
Computer Replacement Fund		(75,000)	(75,000)		(75,000)	(75,000)	(75,000)	(75,000)
Vehicle Maintenance Fund	(425,000)	(425,000)	(100,000)		(255,000)	(300,000)	(255,000)	(300,000)
General Fund -Administration costs		(1,460,147)					(1,116,000)	(1,116,000)
Debt Service	(1,233,699)	(1,950,040)	(1,671,446)		(1,671,446)	(1,671,671)	(1,671,446)	(1,671,671)
Other Transfers		(134,598)					(272,852)	(1,500,000)
Total Transfers Out	(4,899,026)	(4,168,097)	(1,954,994)	(155,000)	(2,109,994)	(2,159,954)	(3,498,846)	(4,775,954)
<b>TOTAL CAPITAL OUTLAY FUND</b>	<b>(325,074)</b>	<b>(2,185,917)</b>	<b>(1,604,994)</b>	<b>(155,000)</b>	<b>(1,759,994)</b>	<b>(1,809,954)</b>	<b>(2,883,669)</b>	<b>(4,775,954)</b>
<b>VEHICLE /Equipment MAINTENANCE FUND</b>								
Operating Transfers In	313,389	50,079						
Capital Outlay Fund	425,000	500,000	175,000		330,000	375,000	330,000	375,000
Total Transfers In	738,389	550,079	175,000	-	330,000	375,000	330,000	375,000
Operating Transfer Out	(13,185)							
Equipment Replacement Fund	(67,000)	(20,000)						
Total Transfers Out	(80,185)	(20,000)	-	-	-	-	-	-
<b>TOTAL VEHICLE MAINTENANCE FUND</b>	<b>658,204</b>	<b>530,079</b>	<b>175,000</b>	<b>155,000</b>	<b>330,000</b>	<b>375,000</b>	<b>330,000</b>	<b>375,000</b>

**2004-2005 FINANCIAL PLAN AND SUMMARY**
**INTERFUND TRANSACTIONS - OPERATING TRANSFERS**

	2001-2002	2002-2003	2003-2004	2003-2004	2003-2004	2004-2005	2003-2004	2004-2005
	Actual	Actual	Requested Budget	Difference	Revised Budget	Budget	Revised Budget	Revised Budget
<b>DEBT SERVICE FUND</b>								
Operating Transfers In								
Capital Outlay Fund	1,233,699	1,950,040	1,671,446		1,671,446	1,671,671	1,671,446	1,671,671
Total Transfers In	1,233,699	1,950,040	1,671,446	-	1,671,446	1,671,671	1,671,446	1,671,671
<b>TOTAL DEBT SERVICE FUND</b>	<b>1,233,699</b>	<b>1,950,040</b>	<b>1,671,446</b>	<b>-</b>	<b>1,671,446</b>	<b>1,671,671</b>	<b>1,671,446</b>	<b>1,671,671</b>
<b>WATER FUND</b>								
Operating Transfers In	312,563	40,646						
Total Transfers In	312,563	40,646	-	-	-	-	-	-
Operating Transfers Out								
Cost of Services Transactions	(680,288)	(680,288)	(685,475)		(685,475)	(685,475)	(685,480)	(685,480)
Benefits Fund	(17,896)	(17,896)	(112,254)		(112,254)	(112,254)	(128,184)	(145,956)
Insurance Funds	(72,065)	(72,065)	(104,774)		(104,774)	(104,774)	(104,774)	(97,859)
General Fund	(12,500)							
Additional transfer to General Liability							(2,000)	(2,000)
Total Transfers Out	(403,460)	(19,500)	(902,503)	-	(902,503)	(902,503)	(920,438)	(931,295)
Total Transfers In	(1,186,209)	(913,767)	(902,503)	-	(902,503)	(902,503)	(920,438)	(931,295)
<b>TOTAL WATER FUND</b>	<b>(873,646)</b>	<b>(873,121)</b>	<b>(902,503)</b>	<b>-</b>	<b>(902,503)</b>	<b>(902,503)</b>	<b>(920,438)</b>	<b>(931,295)</b>
<b>WASTEWATER FUND</b>								
Operating Transfers In	871,395	47,529						
Total Transfers In	871,395	47,529	-	-	-	-	-	-
Operating Transfers Out								
Cost of Services Transactions	(537,354)	(537,354)	(665,856)		(665,856)	(665,856)	(665,859)	(665,859)
General Fund	(12,500)							
General Fund-additional street sweeping (storm drains)	(82,000)	(82,000)						
Benefits Fund	(17,894)	(17,894)	(224,503)		(224,503)	(224,503)	(256,360)	(291,908)
Insurance Funds	(102,097)	(102,097)	(209,354)		(209,354)	(209,354)	(209,354)	(195,524)
Additional transfer for General Liability		(229,705)					(11,000)	(11,000)
Total Transfers Out	(1,129,800)	(31,240)	(1,099,713)	-	(1,099,713)	(1,099,713)	(1,142,573)	(1,164,291)
Total Transfers In	(1,881,645)	(1,000,290)	(1,099,713)	-	(1,099,713)	(1,099,713)	(1,142,573)	(1,164,291)
<b>TOTAL WASTEWATER FUND</b>	<b>(1,010,250)</b>	<b>(952,761)</b>	<b>(1,099,713)</b>	<b>-</b>	<b>(1,099,713)</b>	<b>(1,099,713)</b>	<b>(1,142,573)</b>	<b>(1,164,291)</b>

**2004-2005 FINANCIAL PLAN AND SUMMARY**
**INTERFUND TRANSACTIONS - OPERATING TRANSFERS**

	2001-2002	2002-2003	2003-2004	2003-2004	2003-2004	2004-2005	2003-2004	2004-2005
	Actual	Actual	Requested Budget	Difference	Revised Budget	Budget	Revised Budget	Revised Budget
<b>ELECTRIC FUND</b>								
Operating Transfers In	508,433	47,273						
Total Transfers In	508,433	47,273	-	-	-	-		
Operating Transfers Out								
Cost of Services Transactions	(1,697,136)	(1,697,136)	(2,787,028)		(2,787,028)	(2,787,028)	(2,787,048)	(2,373,048)
Benefits Fund	(39,368)	(39,368)	(561,260)		(561,260)	(561,260)	(640,903)	(729,772)
Insurance Funds	(206,649)	(206,649)	(617,691)		(617,691)	(617,691)	(617,691)	(560,066)
General Fund CIP	(350,000)	(350,000)	(350,000)		(350,000)	(350,000)	(350,000)	-
General Fund -IS Personnel cost		(77,000)	(131,500)		(131,500)	(131,500)	(131,500)	(131,500)
Additional transfer for General Liability		(369,572)					(20,000)	(20,000)
Total Transfers	(973,132)	(161,356)						
Total Transfers Out	(3,266,285)	(2,901,081)		(4,447,479)	(4,447,479)	(4,447,479)	(4,547,142)	(3,814,386)
<b>TOTAL ELECTRIC FUND</b>	<b>(2,757,852)</b>	<b>(2,853,808)</b>	<b>(4,447,479)</b>	<b>-</b>	<b>(4,447,479)</b>	<b>(4,447,479)</b>	<b>(4,547,142)</b>	<b>(3,814,386)</b>
<b>TRANSIT FUND</b>								
Operating Transfers In								
Transportation Development Act	1,173,511	497,920	1,600,000		1,600,000	1,600,000	-	-
Total Transfers							718,678	
Total Transfers In	1,173,511	497,920	1,600,000	-	1,600,000	1,600,000	718,678	-
Operating Transfers Out								
Cost of Services Transactions		(355,811)	(470,709)		(470,709)	(470,709)	(470,709)	(470,709)
Benefits Fund		(7,741)	(8,000)		(8,000)	(8,000)	(8,000)	(8,000)
Total Transfers	(300,704)							
Total Transfers Out	(300,704)	(363,552)	(478,709)	-	(478,709)	(478,709)	(478,709)	(478,709)
<b>TOTAL TRANSIT FUND</b>	<b>872,807</b>	<b>134,368</b>	<b>1,121,291</b>	<b>-</b>	<b>1,121,291</b>	<b>1,121,291</b>	<b>239,969</b>	<b>(478,709)</b>
<b>BENEFITS FUND</b>								
Operating Transfers In								
General Fund	282,729	282,729	2,710,706		2,710,706	2,710,706	3,114,231	3,624,498
Electric Fund	39,368	39,368	561,260		561,260	561,260	640,903	729,772
Wastewater Fund	17,894	17,894	224,503		224,503	224,503	256,360	291,908
Water Fund	17,896	17,896	112,254		112,254	112,254	128,184	145,956
General Fund -Cost of Medical		2,821,948						
Electric Fund-Medical		369,572						
Sewer-Medical		229,705						
Water Fund-medical		124,018						
Library-medical		80,226	125,000		125,000	125,000	125,000	125,000
Transit Fund		7,741	8,000		8,000	8,000	8,000	8,000
Total Transfers	2,665,585							
Total Transfers In	3,023,472	3,991,097	3,741,722	-	3,741,722	3,741,722	4,272,677	4,925,133
Operating Transfers Out								
Total Transfers from April Exp Report				-				
Total Transfers		(128,649)		-				
Total Transfers Out	-	(128,649)	-	-	-	-	-	-
<b>TOTAL BENEFITS FUND</b>	<b>3,023,472</b>	<b>3,862,448</b>	<b>3,741,722</b>	<b>-</b>	<b>3,741,722</b>	<b>3,741,722</b>	<b>4,272,677</b>	<b>4,925,133</b>

2004-2005 FINANCIAL PLAN AND SUMMARY

INTERFUND TRANSACTIONS - OPERATING TRANSFERS

	2001-2002	2002-2003	2003-2004	2003-2004	2003-2004	2004-2005	2003-2004	2004-2005
	Actual	Actual	Requested Budget	Difference	Revised Budget	Budget	Revised Budget	Revised Budget
<b>SELF INSURANCE FUND</b>								
Operating Transfers In								
General Fund	426,984	1,026,984	1,780,161		1,780,161	1,780,161	1,847,161	1,695,031
Electric Fund	206,649	206,649	617,691		617,691	617,691	637,691	580,066
Wastewater Fund	102,097	102,097	209,354		209,354	209,354	220,354	206,524
Water Fund	72,065	72,065	104,774		104,774	104,774	106,774	99,859
Total Transfers In	807,795	1,407,795	2,711,980	-	2,711,980	2,711,980	2,811,980	2,581,480
<b>TOTAL SELF INSURANCE FUND</b>	<b>807,795</b>	<b>1,407,795</b>	<b>2,711,980</b>	<b>-</b>	<b>2,711,980</b>	<b>2,711,980</b>	<b>2,811,980</b>	<b>2,581,480</b>
<b>TRUST AND AGENCY FUND</b>								
Operating Transfers Out	(18,361)	(10,318)						
Total Transfers Out	(18,361)	(10,318)	-	-	-	-	-	-
<b>TOTAL TRUST AND AGENCY FUND</b>	<b>(18,361)</b>	<b>(10,318)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Operating Transfers In	19,230,269	17,487,588	16,775,612		16,930,612	16,980,572	17,911,450	18,135,511
Operating Transfers Out	(19,230,269)	(17,487,588)	(16,775,612)		(16,930,612)	(16,980,572)	(17,911,450)	(18,135,511)

Item	Amount	Comments	General Fund						
			General Fund	Capital	Library	Electric	Water	Sewer	Other
<b>City Manager</b>									
Personnel Services	(37,800)		(37,800)						
Communications	(3,500)		(3,500)						
Supplies, Materials and Services-CM	(14,942)		(14,942)						
Travel	(8,000)		(8,000)						
City-wide Postage	(40,000)	Stop Inserts	(40,000)						
ICMA fee	(6,000)		(6,000)						
Supplies, Materials and Services	(1,500)		(1,500)						
Supplies, Materials and Services-Special Pmts	(10,128)		(10,128)						
Extend VTO-1 year	(50,000)		(50,000)						
Increase Hiring Freeze to 28 Positions	(520,000)		(520,000)						
Economic Development Coordinator	(115,800)	1 position	(115,800)						
Supplies, Materials and Services-Econ Dev	(3,950)		(3,950)						
Supplies, Materials and Services-Community Promotion	(250)		(250)						
Supplies, Materials and Services-Non-Departmental	(480)		(480)						
Supplies, Materials and Services-Telephone Account	(2,155)		(2,155)						
Community Promotions	(16,050)		(16,050)						
Special Payments	(3,000)		(3,000)						
	(833,555)		(833,555)	-	-	-	-	-	-
<b>City Clerk</b>									
Council Travel Account	(10,000)		(10,000)						
Protocol Account	(3,000)		(3,000)						
Supplies, Materials and Services - City Council	(2,453)		(2,453)						
Supplies, Materials and Services	(5,000)		(5,000)						
	(20,453)		(20,453)	-	-	-	-	-	-
<b>City Attorney</b>									
Supplies, Materials and Services	(1,532)		(1,532)						
PCE/TCE Litigation and Clean Up	1,351,000						675,500	675,500	
	1,349,468		(1,532)	-	-	-	675,500	675,500	-
<b>Community Center</b>									
Roll Back Arts Grant to 2000/01	(25,000)		(25,000)						
Supplies, Materials and Services	(37,374)		(37,374)						
	(62,374)		(62,374)						
<b>Community Development</b>									
Vacancies	(96,519)	2 positions	(96,519)						
Supplies, Materials and Services	(26,907)		(26,907)						
	(123,426)		(123,426)	-	-	-	-	-	-
<b>Information Systems</b>									
Eliminate One Position	(48,353)	1 position	(48,353)						
Supplies, Materials and Services	(38,589)		(38,589)						
	(86,942)		(86,942)	-	-	-	-	-	-
<b>Police Department</b>									
Overtime	(21,000)		(21,000)						
High Crimes Investigator	(69,000)	1 position	(69,000)						
Transfer of Parking Hearing Officer from CM	15,000		15,000						
Reclass Management analyst	(5,200)		(5,200)						
Animal Shelter Part-time Staff	19,200		19,200						
Supplies, Materials and Services	(41,160)		(41,160)						
	(102,160)		(102,160)	-	-	-	-	-	-



City of Lodi

Budget Adjustments 2004-05

Item	Amount	Comments	General Fund						
			General Fund	Capital	Library	Electric	Water	Sewer	Other
Fire Department									
Firefighter	(81,000)	1 position	(81,000)						
Defer Paramedic Program	(508,845)	6 positions	(508,845)						
Performance Bonus	48,000	Approved by Council	48,000						
Dispatching Fee	41,000	Approved by Council	41,000						
Vehicle Operations Course	(12,595)		(12,595)						
Supplies, Materials and Services	(65,332)		(65,332)						
	(576,772)		(576,772)	-	-	-	-	-	-
Finance Department									
Vacancies	(140,923)	3 positions	(140,923)						
Supplies, Materials and Services	(30,983)		(30,983)						
Shift Field Services to Electric	(414,000)	No immediate savings	(414,000)						
	(585,906)		(585,906)	-	-	-	-	-	-
Library									
Cut Sunday Hours	(17,000)				(17,000)				
Supplies, Materials and Services	(15,910)				(15,910)				
	(32,910)				(32,910)				
Water/Wastewater Utilities									
Vacancies	(200,089)	6 positions					(41,994)	(158,095)	
Storm Water Analyst	-								
Supplies, Materials and Services	450,166	Per Official Statement						450,166	
Organization Evaluation	(25,000)						(12,500)	(12,500)	
Maintenance Worker	42,725	1 position						42,725	
	267,802						(54,494)	322,296	-
Electric Utility Services									
Vacancies	(527,250)	6 positions				(527,250)			
Professional Services Increase	(10,000)					(10,000)			
Automated Meter Reading	(2,000)					(2,000)			
Four Computers	(7,000)					(7,000)			
Shift Field Services from Finance	414,000	No immediate savings				414,000			
Equipment	-					-			
	(132,250)					(132,250)			
Transportation									
Traffic Monitor Equipment	17,500		17,500						
	17,500		17,500	-	-	-	-	-	-
Parks and Rec									
P/T CAD Operator	(11,495)		(11,495)						
Vacancies	(142,879)	3 positions	(142,879)						
Refurbish Basketball Floors	(5,000)		(5,000)						
Relocation cost- Parks Office	16,000		16,000						
Supplies, Materials an Services	(127,115)		(127,115)						
	(270,489)		(270,489)						
Public Works									
Vacancies	(111,402)	2 positions	(111,402)						
Reclass 4 Engineering Positions	(26,400)		(26,400)						
Supplies, Materials an Services	(126,610)		(126,610)						

City of Lodi

Budget Adjustments 2004-05

Item	Amount	Comments	General Fund						
			General Fund	Capital	Library	Electric	Water	Sewer	Other
	(264,412)		(264,412)	-	-	-	-	-	-
Human Resources									
Medical Account Decrease	(352,700)		(352,700)						
Supplies, Materials and Services	(28,682)		(28,682)						
Leadership Lodi and UOP	(5,400)		(5,400)						
	(386,782)		(386,782)	-	-	-	-	-	-
Facilities Service									
Vacancies	(93,423) 2 positions		(93,423)						
Maintenance - Police Department	(8,500)		(8,500)						
Reduce Janitorial Services	(57,500)		(57,500)						
Rental Finance Department	108,100		108,100						
	(51,323)		(51,323)	-	-	-	-	-	-
Recurring Expenditure Changes	(1,894,984)		(3,348,628)	-	(32,910)	(132,250)	621,006	997,796	-
One-Time Adjustments to Expenditures									
Suspend Admin Leave Payout	(150,000) Negotiable		(150,000)						
Workers' Comp	(230,500)		(152,130)			(57,625)	(8,915)	(13,830)	
Election	62,350		62,350						
Audit of Envision	250,000						125,000	125,000	
General Liability	100,000		67,000			20,000	2,000	11,000	
PERS Increase	190,000		190,000						
Golden Handshake	400,000		400,000						
One-Time Expenditure Changes	621,850		417,220	-	-	(37,625)	120,085	122,170	-
One-Time Adjustments to Revenues									
State Take Away	705,000		112,800	67,680	45,120	373,650	56,400	49,350	
Suspend Property Tax transfer to Capital	(1,994,495)		(1,994,495)	1,994,495					
One-Time Adjustments to Revenues	(1,289,495)		(1,881,695)	2,062,175	45,120	373,650	56,400	49,350	-
Adjustments to Other Sources /Uses									
Transfer to General Fund	(2,616,000)		(2,616,000)	2,616,000					
Transfer of field Services	414,000		414,000			(414,000)			
Increase in transfer to Benefits Fund	913,748		913,748						
Decrease in projected revenues/SAVINGS	901,020		901,020						
Eliminate deficit in Transportation Fund	26,790		26,790						
Eliminate transfer from Electric to GF Capital	350,000			350,000		(350,000)			
Eliminate Other sources and Uses:									
Vacancies	1,000,000		1,000,000						
Carry-over	250,000		250,000						
Estimated revenues	233,237		233,237						
	1,472,795		1,122,795	2,966,000	-	(764,000)	-	-	-
Total Adjustment to Fund Balance	(1,089,834)		(3,690,306)	5,028,175	12,210	(560,225)	797,491	1,169,316	-

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**REGULAR POSITIONS**  
**by**  
**DEPARTMENT**

- **City Manager**
  - **City Attorney**
  - **City Clerk**
  - **Community Center**
  - **Community Development**
  - **Economic Development**
  - **Electric Utility**
  - **Finance Department**
  - **Fire Department**
  - **Human Resources**
  - **Library**
  - **Parks & Recreation**
  - **Police Department**
  - **Public Works**
- 
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## REGULAR POSITIONS BY DEPARTMENT

	2001-02	2002-03	2003-04	2004-05 <i>Recommended</i>
	Budget	Budget	Budget	Budget
<b>CITY MANAGER</b>				
City Manager	1.0	1.0	1.0	1.0
Assistant City Manager	0.0	0.0	0.0	0.0
Deputy City Manager	1.0	1.0	1.0	1.0
Management Analyst Trainee I/II	1.0	1.0	1.0	1.0
Secretary to the City Manager	1.0	1.0	1.0	1.0
	<u>4.0</u>	<u>4.0</u>	<u>4.0</u>	<u>4.0</u>
<b>CITY ATTORNEY</b>				
City Attorney	1.0	1.0	1.0	1.0
Deputy City Attorney I/II	1.0	1.0	1.0	1.0
Legal Secretary	1.0	1.0	1.0	1.0
	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>
<b>CITY CLERK</b>				
Administrative Clerk	0.0	1.0	1.0	1.0
City Clerk	1.0	1.0	1.0	1.0
Deputy City Clerk	2.0	2.0	2.0	2.0
	<u>3.0</u>	<u>4.0</u>	<u>4.0</u>	<u>4.0</u>
<b>COMMUNITY CENTER</b>				
Administrative Clerk	0.0	1.0	1.0	1.0
Administrative Secretary	1.0	1.0	1.0	1.0
Aquatics Coordinator	1.0	1.0	1.0	1.0
Arts Coordinator	1.0	1.0	1.0	1.0
Community Center Director	1.0	1.0	1.0	1.0
Facilities Maintenance Worker	2.0	2.0	2.0	2.0
Senior Services Coordinator	1.0	1.0	1.0	1.0
Sr. Facilities Maintenance Worker	1.0	1.0	1.0	1.0
Stage Technician	1.0	1.0	1.0	1.0
	<u>9.0</u>	<u>10.0</u>	<u>10.0</u>	<u>10.0</u>
<b>COMMUNITY DEVELOPMENT</b>				
Administrative Clerk	2.0	2.0	1.0	1.0
Administrative Secretary	1.0	1.0	1.0	1.0
Building Inspector I/II	3.0	3.0	3.0	3.0
Building Official	1.0	1.0	1.0	1.0
City Planner	1.0	1.0	1.0	1.0
Community Development Director	1.0	1.0	1.0	1.0
Community Improvement Officer	2.0	2.0	2.0	2.0
Community Improvement Manager	1.0	1.0	1.0	1.0
Junior/Assistant/Associate Planner	2.0	2.0	2.0	2.0
Permit Technician	0.0	0.0	1.0	1.0
Sr. Administrative Clerk	1.0	1.0	1.0	1.0
Senior Building Inspector	1.0	1.0	1.0	1.0
Senior Planner	1.0	1.0	1.0	1.0
	<u>17.0</u>	<u>17.0</u>	<u>17.0</u>	<u>17.0</u>
<b>ECONOMIC DEVELOPMENT</b>				
Economic Development Coordinator	1.0	1.0	1.0	0.0
	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>
<b>ELECTRIC UTILITY</b>				
Administrative Clerk	2.0	2.0	2.0	2.0
Administrative Secretary	1.0	1.0	1.0	1.0
Construction/Maintenance Supervisor	1.0	1.0	1.0	1.0
<b>Customer Service &amp; Program Manager</b>	0.0	0.0	0.0	1.0
Electric Apparatus Mechanic	1.0	1.0	1.0	1.0

## REGULAR POSITIONS BY DEPARTMENT

	2001-02	2002-03	2003-04	2004-05 <i>Recommended</i>
	Budget	Budget	Budget	Budget
Electric Foreman/Forewoman	4.0	4.0	4.0	4.0
Electric Lineman/Linewoman	10.0	10.0	10.0	10.0
Electric Lineman/Linewoman (Apprentice)	0.0	1.0	1.0	1.0
Electric Meter Technician	1.0	1.0	1.0	1.0
Electric System Supervisor	1.0	1.0	1.0	1.0
Electric Troubleshooter	2.0	2.0	2.0	2.0
Electric Utility Director	1.0	1.0	1.0	1.0
Electric Utility Rate Analyst*	1.0	1.0	1.0	1.0
Electric Utility Superintendent	1.0	1.0	1.0	1.0
Electrical Drafting Technician	1.0	1.0	1.0	1.0
Electrical Engineer	1.0	1.0	0.0	0.0
Electrical Estimator	3.0	3.0	3.0	3.0
Electrical Technician	2.0	2.0	3.0	3.0
Electrician	2.0	2.0	2.0	2.0
<b>Field Service Representative</b>	0.0	0.0	0.0	<b>3.0</b>
<b>Field Services Supervisor</b>	0.0	0.0	0.0	<b>1.0</b>
Manager Business Plan & Marketing*	1.0	1.0	1.0	1.0
Manager Electric Services	1.0	1.0	1.0	1.0
Manager Engineering & Operations	1.0	1.0	1.0	1.0
Manager, Rates & Resources*	1.0	1.0	1.0	1.0
<b>Meter Reader</b>	0.0	0.0	0.0	<b>3.0</b>
Metering Electrician	1.0	1.0	1.0	1.0
Senior Electric Troubleshooter	1.0	1.0	1.0	1.0
Senior Electric Utility Rate Analyst*	1.0	1.0	1.0	1.0
Senior Electrical Estimator	1.0	1.0	1.0	1.0
Senior Power Engineer	0.0	0.0	1.0	1.0
Sr. Administrative Clerk	1.0	1.0	1.0	1.0
Utility Equipment Specialist	1.0	1.0	1.0	1.0
Utility Operations Supervisor	1.0	1.0	1.0	1.0
Utility Service Operator I/II	3.0	3.0	3.0	3.0
Utility Service Operator I/II - Relief	1.0	1.0	1.0	1.0
	<u>50.0</u>	<u>51.0</u>	<u>52.0</u>	<u>60.0</u>

\*only three positions will be filled at any one time

## FINANCE DEPARTMENT

Accountant I/II	2.0	2.0	2.0	2.0
Accounting Clerk I/II	3.0	4.0	4.0	4.0
Accounting Manager	1.0	1.0	1.0	1.0
Buyer	1.0	1.0	1.0	1.0
Customer Service and Revenue Manager	1.0	1.0	1.0	1.0
Customer Service Representative I/II	7.0	9.0	9.0	9.0
Customer Service Supervisor	1.0	1.0	1.0	1.0
Field Service Representative	3.0	3.0	3.0	<b>0.0</b>
Field Service Supervisor	1.0	1.0	1.0	<b>0.0</b>
Finance Technician	3.0	3.0	3.0	3.0
Finance Director	1.0	1.0	1.0	1.0
Meter Reader	3.0	3.0	3.0	<b>0.0</b>
Parking Enforcement Assistant	1.0	0.0	0.0	0.0
Purchasing Technician	1.0	1.0	1.0	1.0
Purchasing Officer	1.0	1.0	1.0	1.0
Senior Accountant	0.0	1.0	1.0	1.0
Senior Customer Service Representative	3.0	3.0	3.0	3.0
Senior Storekeeper	1.0	1.0	1.0	1.0
Storekeeper	1.0	1.0	1.0	1.0
	<u>35.0</u>	<u>38.0</u>	<u>38.0</u>	<u>31.0</u>

## REGULAR POSITIONS BY DEPARTMENT

	2001-02	2002-03	2003-04	2004-05 <i>Recommended</i>
	Budget	Budget	Budget	Budget
<b>FIRE DEPARTMENT</b>				
Administrative Secretary	1.0	1.0	1.0	1.0
Fire Battalion Chief	4.0	4.0	4.0	4.0
Fire Captain	12.0	12.0	12.0	12.0
Fire Chief	1.0	1.0	1.0	1.0
Fire Division Chief	2.0	2.0	2.0	2.0
Fire Inspector	1.0	1.0	1.0	1.0
Fire Engineer	16.0	16.0	16.0	16.0
Firefighter I/II	17.0	20.0	23.0	<b>23.0</b>
Paramedic/Firefighters	0.0	0.0	0.0	<b>0.0</b>
Sr. Administrative Clerk	1.0	1.0	1.0	1.0
	<u>55.0</u>	<u>58.0</u>	<u>61.0</u>	<u><b>61.0</b></u>
<b>HUMAN RESOURCES</b>				
Administrative Clerk	1.0	1.0	1.0	1.0
Administrative Secretary	1.0	1.0	1.0	1.0
Human Resources Director	1.0	1.0	1.0	1.0
Human Resources Technician	1.0	1.0	1.0	1.0
Management Analyst Trainee I/II	1.0	1.0	1.0	1.0
Risk Manager	0.0	0.0	1.0	1.0
Senior Human Resources Analyst	1.0	1.0	0.0	0.0
	<u>6.0</u>	<u>6.0</u>	<u>6.0</u>	<u>6.0</u>
<b>INFORMATION SYSTEMS</b>				
Data Processing Manager	1.0	1.0	1.0	1.0
Data Processing Programmer Analyst I/II	1.0	1.0	1.0	1.0
Information Systems Specialist	1.0	1.0	1.0	1.0
Information Systems Manager	1.0	1.0	1.0	1.0
Information Systems Coordinator	1.0	1.0	1.0	1.0
Network Administrator	1.0	1.0	1.0	1.0
Network Technician	1.0	2.0	2.0	2.0
Senior Programmer Analyst	1.0	1.0	1.0	1.0
	<u>8.0</u>	<u>9.0</u>	<u>9.0</u>	<u>9.0</u>
<b>LIBRARY</b>				
Administrative Clerk	0.0	1.0	1.0	1.0
Librarian I/II	3.0	3.0	3.0	3.0
Library Assistant	6.0	6.0	6.0	6.0
Library Services Director	1.0	1.0	1.0	1.0
Senior Library Assistant	3.0	3.0	3.0	3.0
Supervising Librarian	1.0	1.0	1.0	1.0
	<u>14.0</u>	<u>15.0</u>	<u>15.0</u>	<u>15.0</u>
<b>PARKS &amp; RECREATION DEPARTMENT</b>				
Administrative Clerk	1.0	2.0	2.0	2.0
Administrative Secretary	1.0	1.0	1.0	1.0
Laborer/Park Maintenance Worker I/II	8.0	12.0	12.0	12.0
Management Analyst Trainee I/II	1.0	1.0	1.0	1.0
Park Maintenance Worker III	5.0	5.0	5.0	5.0
Park Project Coordinator	1.0	1.0	1.0	1.0
Parks Program Specialist	1.0	1.0	1.0	1.0
Parks & Recreation Director	1.0	1.0	1.0	1.0
Parks Superintendent	1.0	1.0	1.0	1.0
Parks Supervisor	2.0	2.0	2.0	2.0
Recreation Supervisor	4.0	4.0	4.0	4.0
Sr. Administrative Clerk	1.0	1.0	1.0	1.0

**2004-05 FINANCIAL PLAN AND BUDGET**
**REGULAR POSITIONS BY DEPARTMENT**

	2001-02	2002-03	2003-04	2004-05 <i>Recommended</i>
	Budget	Budget	Budget	Budget
Senior Facilities Maintenance Worker	1.0	1.0	1.0	1.0
Welder-Mechanic	1.0	1.0	1.0	1.0
	<u>29.0</u>	<u>34.0</u>	<u>34.0</u>	<u>34.0</u>
<b>POLICE DEPARTMENT</b>				
Administrative Secretary	1.0	1.0	1.0	1.0
Animal Services Officer	1.0	0.0	0.0	0.0
Animal Services Supervisor	0.0	1.0	1.0	1.0
Assistant Animal Services Officer	2.0	2.0	2.0	2.0
Community Service Officer	3.0	3.0	1.0	1.0
Dispatcher/Jailer	16.0	16.0	18.0	18.0
Dispatcher Supervisor	2.0	2.0	2.0	2.0
Lead Dispatcher/Jailer	2.0	2.0	2.0	2.0
Management Analyst Trainee I/II	1.0	1.0	1.0	1.0
Management Analyst III	0.0	0.0	0.0	0.0
Parking Enforcement Assistant	0.0	1.0	1.0	1.0
Police Captain	2.0	2.0	2.0	2.0
Police Chief	1.0	1.0	1.0	1.0
Police Corporal	8.0	8.0	8.0	8.0
Police Lieutenant	6.0	6.0	6.0	6.0
Police Officer	52.0	52.0	52.0	<b>52.0</b>
Police Records Clerk I/II	5.0	5.0	5.0	5.0
Police Records Clerk Supervisor	1.0	1.0	1.0	1.0
Police Sergeant	9.0	9.0	9.0	9.0
Police Volunteer Supervisor	1.0	1.0	1.0	1.0
Sr. Police Administrative Clerk	2.0	2.0	2.0	2.0
	<u>115.0</u>	<u>116.0</u>	<u>116.0</u>	<u>116.0</u>
<b>PUBLIC WORKS DEPARTMENT</b>				
<b>ADMINISTRATION</b>				
Administrative Clerk	2.0	2.0	2.0	2.0
Administrative Secretary	1.0	1.0	1.0	1.0
Construction Project Manager	1.0	1.0	1.0	1.0
Management Analyst Trainee I/II	1.0	1.0	1.0	1.0
Public Works Director	1.0	1.0	1.0	1.0
	<u>6.0</u>	<u>6.0</u>	<u>6.0</u>	<u>6.0</u>
<b>ENGINEERING DIVISION</b>				
City Engineer	1.0	1.0	1.0	1.0
Engineering Technician I/II	2.0	2.0	2.0	2.0
Jr./Assistant Engineer/Associate Civil Engineer	2.0	3.0	3.0	3.0
Public Works Inspector I/II	2.0	2.0	2.0	2.0
Senior Civil Engineer	2.0	2.0	2.0	2.0
Senior Engineering Technician	4.0	4.0	4.0	4.0
Engineering Technician I/II/III/IV	0.0	0.0	0.0	0.0
Senior Traffic Engineer	1.0	1.0	1.0	1.0
	<u>14.0</u>	<u>15.0</u>	<u>15.0</u>	<u>15.0</u>
<b>FLEET &amp; FACILITIES</b>				
Administrative Clerk	1.0	1.0	0.0	0.0
Equipment Service Worker	2.0	2.0	2.0	2.0
Facilities Maintenance Worker	2.0	2.0	2.0	2.0
Facilities Supervisor	1.0	1.0	1.0	1.0
Fleet & Facilities Manager	1.0	1.0	1.0	1.0
Fleets Services Supervisor	1.0	1.0	1.0	1.0
Heavy Equipment Mechanic	4.0	4.0	4.0	4.0

**2004-05 FINANCIAL PLAN AND BUDGET**
**REGULAR POSITIONS BY DEPARTMENT**

	2001-02	2002-03	2003-04	2004-05
	Budget	Budget	Budget	<i>Recommended</i> Budget
Lead Equipment Mechanic	2.0	2.0	2.0	2.0
Parts Clerk	1.0	1.0	1.0	1.0
Senior Administrative Clerk	0.0	0.0	1.0	1.0
Senior Facilities Maintenance Worker	1.0	1.0	1.0	1.0
Welder-Mechanic	1.0	1.0	1.0	1.0
	<u>17.0</u>	<u>17.0</u>	<u>17.0</u>	<u>17.0</u>
<b>STREETS DIVISION</b>				
Administrative Clerk	0.0	1.0	1.0	1.0
Assistant Streets Superintendent	0.0	0.0	1.0	1.0
Laborer/Maintenance Worker I/II	13.0	13.0	13.0	13.0
Management Analyst Trainee I/II	0.0	0.0	0.0	0.0
Office Supervisor	1.0	1.0	1.0	1.0
Sr. Administrative Clerk	1.0	1.0	1.0	1.0
Street Cleanup Worker I/II	1.0	1.0	1.0	1.0
Street Maintenance Worker III	8.0	8.0	8.0	8.0
Street Superintendent	1.0	1.0	1.0	1.0
Street Supervisor	3.0	3.0	3.0	3.0
Street Contracts Administrator	1.0	1.0	0.0	0.0
Tree Operations Supervisor	1.0	1.0	1.0	1.0
	<u>30.0</u>	<u>31.0</u>	<u>31.0</u>	<u>31.0</u>
<b>WATER/WASTEWATER DIVISION</b>				
Assistant Wastewater Treatment Superintendent	1.0	1.0	1.0	1.0
Assistant Water/Wastewater Superintendent	1.0	1.0	1.0	1.0
Chief Wastewater Plant Operator	1.0	1.0	1.0	1.0
Engineering Technician I/II/III/IV	0.0	0.0	0.0	0.0
Environmental Compliance Inspector	2.0	2.0	2.0	2.0
Laboratory Services Supervisor	1.0	1.0	1.0	1.0
Laboratory Technician I/II	2.0	2.0	2.0	2.0
Laborer/Maintenance Worker I/II	7.0	7.0	7.0	8.0
Plant & Equipment Mechanic	4.0	4.0	4.0	4.0
Public Works Inspector I/II	1.0	1.0	1.0	1.0
Senior Civil Engineer	1.0	1.0	1.0	1.0
Senior Engineering Technician	1.0	1.0	1.0	1.0
Senior Plant & Equipment Mechanic	2.0	2.0	2.0	2.0
Wastewater Plant Operator I/II	6.0	6.0	6.0	6.0
Water Conservation Officer	1.0	1.0	1.0	1.0
Water/Wastewater Maintenance Worker III	5.0	5.0	5.0	5.0
Water/Wastewater Superintendent	1.0	1.0	1.0	1.0
Water/Wastewater Supervisor	3.0	3.0	3.0	3.0
	<u>40.0</u>	<u>40.0</u>	<u>40.0</u>	<u>41.0</u>
<b>TRANSPORTATION &amp; COMMUNICATIONS</b>				
Transportation Manager	1.0	1.0	1.0	1.0
	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>
Total Public Works	<u>108.0</u>	<u>110.0</u>	<u>110.0</u>	<u>111.0</u>
<b>TOTAL REGULAR POSITIONS</b>	<u><b>457.0</b></u>	<u><b>476.0</b></u>	<u><b>480.0</b></u>	<u><b>481.0</b></u>



**2002 Electric System Revenue Certificates of Participation Series C and Taxable Series D**

Purpose: Acquisition cost of the rights to the Amended Energy Purchase Agreement with Calpine

Maturity Date: 2015

Interest Rate: 2.0% to 5.25%

Original Principal Amount: 43,965,000

July 1, 2004 Principal Outstanding: 40,840,000

Funding Source: Electric Utility Fund

**2003 CSCDA Pooled Financing Program Series 2003B**

Maturity Date: 2019

Interest Rate: 2.0% to 5.25%

Original Principal Amount: 5,000,000

July 1, 2004 Principal Outstanding: 5,000,000

Funding Source: Wastewater Funds

**2004 Wastewater System Revenue Certificates of Participation Series A**

Maturity Date: 2024

Interest Rate: 2.0% to 5.50%

Original Principal Amount: 27,360,000

July 1, 2004 Principal Outstanding: 27,360,000

Funding Source: Wastewater Fund

## REGULAR POSITIONS BY DEPARTMENT

I2  
filed 7-7-04

	2001-02	2002-03	2003-04	2004-05 <i>Recommended</i>
	Budget	Budget	Budget	Budget
Electric Foreman/Forewoman	4.0	4.0	4.0	4.0
Electric Lineman/Linewoman	10.0	10.0	10.0	10.0
Electric Lineman/Linewoman (Apprentice)	0.0	1.0	1.0	1.0
Electric Meter Technician	1.0	1.0	1.0	1.0
Electric System Supervisor	1.0	1.0	1.0	1.0
Electric Troubleshooter	2.0	2.0	2.0	2.0
Electric Utility Director	1.0	1.0	1.0	1.0
Electric Utility Rate Analyst*	1.0	1.0	1.0	1.0
Electric Utility Superintendent	1.0	1.0	1.0	1.0
Electrical Drafting Technician	1.0	1.0	1.0	1.0
Electrical Engineer	1.0	1.0	0.0	0.0
Electrical Estimator	3.0	3.0	3.0	3.0
Electrical Technician	2.0	2.0	3.0	3.0
Electrician	2.0	2.0	2.0	2.0
<b>Field Service Representative</b>	0.0	0.0	0.0	<b>3.0</b>
<b>Field Services Supervisor</b>	0.0	0.0	0.0	<b>1.0</b>
Manager Business Plan & Marketing*	1.0	1.0	1.0	1.0
Manager Electric Services	1.0	1.0	1.0	1.0
Manager Engineering & Operations	1.0	1.0	1.0	1.0
Manager, Rates & Resources*	1.0	1.0	1.0	1.0
<b>Meter Reader</b>	0.0	0.0	0.0	<b>3.0</b>
Metering Electrician	1.0	1.0	1.0	1.0
Senior Electric Troubleshooter	1.0	1.0	1.0	1.0
Senior Electric Utility Rate Analyst*	1.0	1.0	1.0	1.0
Senior Electrical Estimator	1.0	1.0	1.0	1.0
Senior Power Engineer	0.0	0.0	1.0	1.0
Sr. Administrative Clerk	1.0	1.0	1.0	1.0
Utility Equipment Specialist	1.0	1.0	1.0	1.0
Utility Operations Supervisor	1.0	1.0	1.0	1.0
Utility Service Operator I/II	3.0	3.0	3.0	3.0
Utility Service Operator I/II - Relief	1.0	1.0	1.0	1.0
	<u>50.0</u>	<u>51.0</u>	<u>52.0</u>	<u>60.0</u>

\*only three positions will be filled at any one time

## FINANCE DEPARTMENT

Accountant I/II	2.0	2.0	2.0	<b>1.0</b>
Accounting Clerk I/II	3.0	4.0	4.0	4.0
Accounting Manager	1.0	1.0	1.0	1.0
Buyer	1.0	1.0	1.0	1.0
Customer Service and Revenue Manager	1.0	1.0	1.0	1.0
Customer Service Representative I/II	7.0	9.0	9.0	9.0
Customer Service Supervisor	1.0	1.0	1.0	1.0
Field Service Representative	3.0	3.0	3.0	<b>0.0</b>
Field Service Supervisor	1.0	1.0	1.0	<b>0.0</b>
Finance Technician	3.0	3.0	3.0	3.0
Finance Director	1.0	1.0	1.0	1.0
<b>Management Analyst</b>				<b>1.0</b>
Meter Reader	3.0	3.0	3.0	<b>0.0</b>
Parking Enforcement Assistant	1.0	0.0	0.0	0.0
Purchasing Technician	1.0	1.0	1.0	1.0
Purchasing Officer	1.0	1.0	1.0	1.0
Senior Accountant	0.0	1.0	1.0	1.0
Senior Customer Service Representative	3.0	3.0	3.0	3.0
Senior Storekeeper	1.0	1.0	1.0	1.0
Storekeeper	1.0	1.0	1.0	1.0
	<u>35.0</u>	<u>38.0</u>	<u>38.0</u>	<u>31.0</u>

**Significant Expenditure Requests**  
**Fiscal Year 2004/05**  
**Tentatively Approved**

**I-2**  
*filed 7-7-04*

<u>Dept./Request</u>	<u>Approved</u>	<u>Denied</u>
<b>Police</b>		
Reclass Management Anaylist II		\$5,185
Hire High Tech Crime Investigator		\$69,000
<b>Fire</b>		
Fire Admin. Office Relocation		\$40,000
Hire Firefighter (1)		\$81,000
Implement Paramedic Program		\$506,845
Performance Incentive Bonus	\$48,000	
Increase in Physical Exam Costs		\$5,000
Increase in Dispatching Contract	\$41,000	
MDC Tech. Grant Match		\$65,400
SCBC Grant Match		\$24,750
Foam Consortium		\$4,500
Emergency Vehicle Ops Course		\$12,595
<b>PW Water/WasteWater Utilities</b>		
Storm Water Mngmt. Analyst		\$66,000
Organizational Eval & Restructure		\$25,000
Hire PW Maint. Worker for Plant	\$42,725	
<b>Electric Utilities</b>		
Professional Services Increase		\$10,000
Contract Automated Meter Reading		\$2,000
Replace 4 computers		\$7,000
Convert Contract Electric Drafting Tech to FT		\$0
Hire Electrical Technician	(\$45,000)	
Convert Contract Utility Equip Specialist to FT		\$0
Convert Contract Customer Svs Mngr to FT	\$0	
Convert Program Coord to FT		\$0
<b>Transportation</b>		
Traffic Monitor Replacement	\$17,500	

<u>Dept./Request</u>	<u>Approved</u>	<u>Denied</u>
<b>Parks and Recreation</b>		
PT Intern CAD Operator		\$11,495
Refinish Basketball Floors		\$5,000
Purchase Sod Cutter		\$5,000
Parks Division Office Relocation	\$16,000	
<b>Library</b>		
Convert Contract Literacy Prog. Coord to FT		\$36,148
<b>Community &amp; Economic Development</b>		
PW Reclass Engineering Positions		\$26,400
PW AutoCAD Version Upgrade & Sub. Service		\$18,000
<b>Information Systems</b>		
Software Upgrade for Orcom GUI Interface		\$11,000
Convert Contracts to FT Senior Programmers		\$0
<b>City Clerk</b>		
Additional Election Costs	\$62,350	
<b>Human Resources</b>		
Additional General Liability	\$100,000	
Reduce Workers Comp	(\$230,000)	
<b>Finance</b>		
Reclass Accountant I to Management Analyst	\$0	\$0
<b>Organizational Support Services - Facilities</b>		
Additional Maintenance New PD Building	\$120,000	
Reduction of Janitorial Services	(\$57,500)	
Increase Rent for Finance New Location	\$108,085	
<b>Total:</b>	<b>\$223,160</b>	<b>\$1,037,318</b>